

Forms & Instructions

California 540 2EZ

2002 Personal Income Tax Booklet

**Members of the
Franchise Tax Board**

Kathleen Connell, Chair
John Chiang, Member
B. Timothy Gage, Member



FRANCHISE
TAX
BOARD

COVER GRAPHICS OMITTED FOR DOWNLOADING SPEED

Don't slow down. . .

**choose e-file
TODAY!**

It's Free...

If you're qualified to use
Form 540 2EZ.

It's Fast...

Get your refund in
7 days or less.

It's Easy...

Does the math
and looks up the tax.

Just click and go. . .





Sound good?

You need Internet access and your customer service number (also one for your spouse, if filing jointly). We make sure your tax information is protected.

Grab your mouse and check out these great options:

- **2EZ Direct**

E-file directly to the FTB - use our free calculating form at www.ftb.ca.gov

- **Other FREE offers**

- California e-file at www.ftb.ca.gov
- Federal e-file at www.irs.gov

Tip! If you prefer working with a tax preparer, ask the preparer to e-file your return. You can find a preparer who is an authorized e-file provider on our Website at www.ftb.ca.gov

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What's New

California has conformed to the Victims of Terrorism Tax Relief Act of 2001 to allow for victims who have died as a result of the terrorist attacks of September 11, 2001, the anthrax incidents in 2001 as well as the Oklahoma city bombing that occurred on April 19, 1995 a forgiveness of their state tax liability the year immediately preceding the incident and all subsequent tax years until the date of death. This will result in a forgiveness of tax liability for tax year 2000 and 2001 for victims of the September 11, 2001 or anthrax incidents, and a forgiveness in tax year 1994 and 1995 for the Oklahoma city bombing victims. For more information, get form FTB 540X Amended return for Individuals and instructions.

In addition, with respect to either a declared disaster or terroristic or military action occurring on or after September 11, 2001, you may receive an extension of up to one year to file a tax return and/or make estimated tax payments.

Interest Income

We have eliminated the \$400 interest income limit for using Form 540 2EZ.

Check Out Your CPA

The California Board of Accountancy (CBA) licenses and regulates individual Certified Public Accountants and Public Accountants, as well as accountancy firms and corporations, in California.

If you currently use or are thinking about using a Certified Public Accountant or Public Accountant for tax preparation or other services, the California Board of Accountancy can:

- Verify online or by telephone that the CPA, PA, or firm has a current license to practice.
- Provide information about any disciplinary actions taken against the license.
- Answer your questions about whether a particular service or activity of a licensee is regulated by the CBA.
- Provide you with the information and forms to file a complaint against an individual or business regulated by the CBA. Complaints can be submitted online, by mail, facsimile, or at the Board office.

Web: **www.dca.ca.gov**
 Email: **enforcementinfo.ca.gov**
 Telephone: (916) 263-3680

Fax: (916) 263-3675
 Mail: California Board of Accountancy
 2000 Evergreen Street, Suite 250
 Sacramento, CA 95815

Law Changes for 2002

Note: The following tax law changes were enacted for 2002. These incentives cannot be claimed on Form 540 2EZ. You must use Form 540 or you can e-file via our Website from www.ftb.ca.gov. If you want to file a paper form, download it from our Website or see the back cover, code 900.

Child and Dependent Care Expense Credit/Treatment of never married persons – California allows parents who are not married to be treated the same as divorced or separated parents for purposes of claiming the California Child and Dependent Care Expense Credit. For more information, refer to the instructions for form FTB 3506.

Holocaust Restitution Payments: An exclusion is provided for holocaust reparations received by an eligible individual, their heirs, or estate for holocaust restitution payments, distributions, or excludable trust. See Assembly Bill 989 (Stats. 2002, Ch. 701)

Energy Rebates: An exclusion for vouchers, rebates or other financial incentives received from the California Energy Commission, the Public Utilities Commission, or a local publicly owned utility for the purchase or installation of specified energy production systems. Get form FTB 3508.

New Voluntary Contributions Fund – You may make a voluntary contribution to the Asthma and Lung Disease Research Fund

Exclusions for Domestic Partners – Several taxpayer benefits are extended to apply to a taxpayer's 'domestic partner' and the domestic partner's dependent(s) for medical expenses and health insurance benefits that occur on or after January 1, 2002. These include:

- Medical expenses deductible as an itemized deduction
- Medical expenses deductible as an adjustment to gross income for self-employed individual health insurance
- An exclusion from gross income for employer-provided accident and health insurance
- An exclusion from gross income for medical expense reimbursement if the expense was not previously deducted,
- Long-term health care insurance deductible as a medical expense, and
- Self-employed individuals may claim a deduction for health insurance costs paid for themselves, their spouses, and dependents.

Military Service Benefits – Extensions of time are provided to members of the National Guard ordered into active service by the Governor of California or active federal service by the President of the United States for emergency purposes and to reservists called to active duty. The extensions apply to, among other things, court proceedings, contract obligations, rental agreements, taxes or assessments, and health or medical insurance. For further information, get FTB Pub 1021, California Tax Information For Military Personnel - Extensions and Income Exclusions.

In addition, California allows an exemption from taxes to any California taxpayer who dies on active duty with any branch of the armed forces of the United States.

Qualifying to Use Form 540 2EZ

Check the table below to make sure you qualify to use paper Form 540 2EZ.

Note: If you can be claimed as a dependent by another taxpayer and one of the following applies to you, you cannot use Form 540 2EZ.

- Your total income is less than or equal to \$9,954 if single;
- Your total income is less than or equal to \$19,858 if married filing jointly or qualifying widow (er);

- Your total income is less than or equal to \$14,058 if head of household; or
- You have a dependent of your own.

See page 2 and page 3 for information about e-file or go to our Website at www.ftb.ca.gov, to download and print Form 540A, Form 540, the Long or Short Form 540NR, or see the back cover.

Residency:	California resident entire year
Filing status:	And <ul style="list-style-type: none"> • Single • Married filing jointly • Head of household • Qualifying widow(er) • Under age 65* on 12/31/02; and • Not blind on 12/31/02; and • Can be claimed as a dependent by another taxpayer (see note above);
*If your 65th birthday is on January 1, 2003, you are considered to be age 65 on December 31, 2002.	
Dependents:	0 – 3 dependents allowed
Types of Income:	<ul style="list-style-type: none"> • Wages, salaries, and tips • Taxable scholarship and fellowship grants (only if reported on Form W-2) • Interest • Unemployment compensation
Total income:	<ul style="list-style-type: none"> • \$50,000 or less (single or head of household) • \$100,000 or less (married filing jointly or qualifying widow(er)) <p>Total income includes wages, salaries, tips, taxable scholarship or fellowship grants, and interest.</p>
Adjustments to income:	No deductions from total income such as student loan interest deduction, IRA deduction, etc.
Standard deduction only	
Payments:	Withholding only
Exemptions:	<ul style="list-style-type: none"> • Personal exemption (see note above). • Up to 3 dependent exemptions
Credits:	Nonrefundable renter's credit only

Filing Status Check List

General Information

Choose only **one** filing status. Your filing status for California must be the same as the filing status you used on your federal income tax return.

Exception: Married taxpayers who file a joint federal income tax return may file separate California returns if either spouse was:

- An active member of the U.S. Armed Forces (or any auxiliary military branch) during 2002; or
- A nonresident for the entire year and had no income from California sources during 2002

You cannot use Form 540 2EZ if:

- You file a joint return and either spouse was a nonresident in 2002. You should e-file or use Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return
- You are married and file a separate return. You should e-file, or use Form 540A or Form 540. See the back cover for downloading or ordering tax forms

Single

You are single if **any** of the following was true on December 31, 2002:

- You were never married; or
- You were legally separated under a decree of divorce or of separate maintenance; or
- You were widowed before January 1, 2002, and did not remarry in 2002 (see Qualifying Widow(er) below).

Married Filing Jointly

You may file married filing jointly if **any** of the following is true:

- You were married as of December 31, 2002, even if you did not live with your spouse at the end of 2002; or
- Your spouse died in 2002 and you did not remarry in 2002; or
- Your spouse died in 2003 before the 2002 return is filed

A husband and wife may file a joint return even if only one had income or if they did not live together all year. However, both must sign the return.

Head of Household

This filing status is for unmarried individuals who provide a home for certain other persons. You are entitled to use the head of household filing status only if **ALL** the following apply:

- You were unmarried or considered unmarried on December 31, 2002
- You paid more than one-half the costs of keeping up a home for the year 2002
- For more than half the year, your home was the main home for you and another person who lived with you
- The other person was your qualifying relative
- You were not a nonresident alien at any time during the year

For further information refer to FTB Pub 1540, California Head of Household Filing Status Information. See back cover, code 934.

Qualifying Widow(er)

You are a qualifying widow(er) if **ALL** of the following apply:

- Your spouse died in 2000 or 2001, and you did not remarry in 2002, and
- You have a child, adopted child, stepchild, or foster child whom you can claim as a dependent, and
- This child lived in your home for all of 2002. Temporary absences, such as for school, vacation, or medical care, count as time lived in the home, and
- You paid over half the cost of keeping up your home for this child, and
- You could have filed a joint return with your spouse the year he or she died, even if you actually did not do so

Please enter the year of your spouse's death on your return.

Filing Requirements for Most People. You must file a return if either your California gross income or your California adjusted gross income was more than the amount shown for your filing status, age, and number of dependents.

On 12/31/02, my filing status was:	and on 12/31/02, my age was ⁶ :	California Gross Income ¹			California Adjusted Gross Income ²		
		Dependents			Dependents		
		0	1	2 or more	0	1	2 or more
Single or Head of household ³	Under 65	12,080	20,447	26,722	9,664	18,031	24,306
	65 or older	16,080	22,355	27,375	13,664	19,939	24,959
Married filing jointly or Married filing separately ⁴	Under 65 (both spouses)	24,160	32,527	38,802	19,328	27,695	33,970
	65 or older (one spouse)	28,160	34,435	39,455	23,328	29,603	34,623
	65 or older (both spouses)	32,160	38,435	43,455	27,328	33,603	38,623
Qualifying widow(er) with a dependent child	Under 65		20,447	26,722		18,031	24,306
	65 or older		22,355	27,375		19,939	24,959
Dependent of another person – any filing status	Any age	More than your standard deduction ⁵					

¹ **California gross income** is all income you received in the form of money, goods, property, and services from all sources that is not exempt from tax. Gross income does not include any adjustments or deductions.

² **California adjusted gross income** is your federal adjusted gross income from all sources reduced or increased by all California income adjustments.

³ See above.

⁴ The income of both spouses must be combined. If the combined income from both spouses is more than the amounts listed, both spouses may be required to file a return.

⁵ See page 14, question 1.

⁶ If your 65th birthday is on January 1, 2003, you are considered to be age 65 on December 31, 2002.

Instructions for Form 540 2EZ

Things you need to know before you complete Form 540 2EZ

Use blue or black ink to complete Form 540 2EZ.

The **California 2EZ tables** are made for the Form 540 2EZ only. They may not be used with any other California tax form. There are three separate tables, one for each filing status. The tax amounts have been reduced for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits to which you are entitled.

Use the label on the cover of this booklet to speed processing and prevent common errors that can delay refunds. After completing your return, sign it and attach the mailing label. Make corrections to the label by crossing out any errors and printing the correct or missing information in black or blue ink.

Enter your social security number(s) in the space(s) provided. This information is not pre-printed on your label.

Specific Line Instructions

These instructions are based on the Internal Revenue Code (IRC) as of January 1, 2001, and the California Revenue and Taxation Code (R&TC).

Line 1 through Line 5 – Filing Status

See page 6 for the requirements for each of the filing statuses. Then fill in the circle on Form 540 2EZ for the filing status that applies to you.

Line 6 – Can you be claimed as a dependent?

If your parent (or someone else) can claim you (or your spouse, if married) as a dependent on his or her tax return, even if he or she chooses not to, fill in the circle on line 6.

Line 7 – Dependents

Enter the names of the dependents you are entitled to claim. Up to 3 dependents are allowed on Form 540 2EZ. If you are entitled to claim 4 or more dependents, you must e-file or use Form 540A or Form 540.



Refundable Child and Dependent Care Expenses Credit

If you qualify for the similar federal credit and your California adjusted gross income is \$100,000 or less, claim the credit using Form 540A or Form 540. The easiest way to claim the credit is to e-file. **This credit may not be claimed on Form 540 2EZ.**

Line 8 – Wages

Enter the amount from Form W-2, box 16. If you have more than one W-2, add all amounts shown in box 16. The picture on this page shows where this information is located on your Form W-2.

Generally, federal Form W-2 box 1 and box 16 should reflect the same amounts. If they are different because you had income from a source outside California, you cannot file Form 540 2EZ. Go to our Website at www.ftb.ca.gov and download and print Form 540A, Form 540, Long or Short Form 540NR, or see the back cover.

Exception: You may use Form 540 2EZ, if your Form W-2, box 1 and box 16 are different because you received ride-sharing benefits or sick pay under the Federal Insurance Contributions Act and Railroad Retirement Act.

If this exception applies to you, enter the amount from federal Form W-2, box 16.

Line 9 – Interest Income

Enter interest income shown on Form 1099-INT, box 1.



Do not include amounts shown on Form 1099-INT, box 3, Interest on U.S. Savings Bonds and Treasury Obligations. This interest is not taxed by California.

Line 10 – Unemployment Compensation

Enter unemployment compensation from federal Form 1099-G. This type of income is not taxed by California and will not be included in the total for line 11.

Line 12 – Tax



The standard deduction and personal exemption credit are built into the tax tables and not reported on the tax return.

Did you fill in the circle for line 6?

Yes Complete the Dependent Tax Worksheet on this page.

No Follow the instructions below.

Use the California 2EZ table for your filing status to complete this line. The 2EZ tables in this booklet give you credit for the standard deduction for your filing status, your personal exemption credit, and dependent exemption credits. There are three different tables. Make sure you use the right one. If your filing status is:

- Single, go to page 15.
- Married filing jointly or qualifying widow(er), go to page 18.
- Head of household, go to page 23.

(Instructions continued on following page.)

Instructions for Form 540 2EZ

Dependent Tax Worksheet

1. Is the amount on line 11 less than or equal to:

- \$9,954 if single
- \$19,858 if married filing jointly or qualifying widow(er)
- \$14,058 if head of household, or

2. Do you have a dependent?

If the answer to question 1 or question 2 is:

Yes Stop here. You cannot use paper Form 540 2EZ because you will not be able to figure the correct amount of tax using the California 2EZ Tables. Please e-file (page 3), or get Form 540A or Form 540 at www.ftb.ca.gov.

No If you can be claimed as a dependent by another taxpayer, your personal exemption credit amount is zero. You will need to adjust the tax from the 2EZ Table for this amount as follows:

1. Using the amount from Form 540 2EZ, line 11, and your filing status, look up the tax in 2EZ Table.

If your filing status is:

- Single, go to page 15.
- Married filing jointly or qualifying widow(er), go to page 18
- Head of household, go to page 23

2. If single or head of household, enter \$80

- If married and both spouses can be claimed as a dependent by another taxpayer, enter \$160
- If married and only one spouse can be claimed, enter \$80
- If qualifying widow(er), enter \$160

3. Add line 1 and line 2. Enter here and on

Form 540 2EZ, line 12

If line 20 is more than line 18, your contributions are more than your overpaid tax available. Subtract the amount on line 18 from the amount on line 20, enter the result on line 22, and follow the instructions for line 22.

Line 22 – Amount You Owe

See page 11 and page 12, Paying Your Taxes.

Assemble your return as shown below and mail it in the Franchise Tax Board envelope provided. Be sure to attach the white label to the front of the envelope. The address is:

**FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0001.**

Direct Deposit

It's fast, safe, and convenient to have your refund directly deposited into your bank account. See the picture on page 11 for locating the bank information.

Sign Your Return

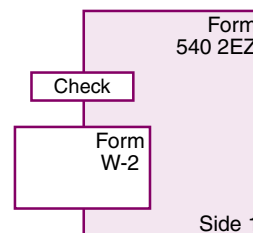
You must sign your return on Side 2. If you file a joint return, your spouse must sign it also.

Note: If you file a joint return, both you and your spouse are generally responsible for tax and any interest or penalties due on the return. If one spouse does not pay the tax, the other spouse may have to. See Innocent Spouse Relief on page 26.

If you pay a person to prepare your return, that person must sign on Side 2 and include either their social security number (or PTIN) or FEIN. A paid preparer must give you two copies of your return: one to file with the Franchise Tax Board and one to keep for your records.

Assembling Your Return

Attach your Form(s) W-2 and check to your return as shown.



Line 13 – Nonrefundable Renter's Credit

If you paid rent on your principal California residence in 2002, you may be eligible for a credit to reduce your tax. See page 9 for more information.

Line 15 – Tax Withheld

Enter the amount from Form W-2, box 17. If you have more than one Form W-2, add all amounts shown in box 17. The picture on page 7 shows where this information is located on your Form W-2. The Franchise Tax Board verifies all withholding claimed from Forms W-2 with the Employment Development Department.

Line 20 – Voluntary Contributions

You may contribute part or all of your refund to the funds listed on Form 540 2EZ, Side 2. See page 10 for descriptions of the funds.

Line 21 – Refund or No Amount Due

If you did not enter an amount on line 20, enter the amount from line 18 on line 21. This amount will be refunded to you. If it is less than \$1, attach a written request to your Form 540 2EZ to receive the refund.

If you would like your refund to be deposited directly into your bank account, see Direct Deposit in the next column.

If you entered an amount on line 20, subtract it from the amount on line 18. If the result is zero or more, enter the result on line 21.

Assemble your return as shown on this page and mail it in the Franchise Tax Board envelope provided. Be sure to attach the green label to the front of the envelope. The address is:

**FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0002.**



Questions?

See Frequently Asked Questions on page 14 for information about filing requirements, amending your return, how long to keep your return, etc...

Nonrefundable Renter's Credit Qualification Record

If you were a resident of California and paid rent on property in California which was your principal residence, you may qualify for a credit that you can use to reduce your tax. Check the box which answers the below questions to see if you qualify.



If you e-file, the software will ask you the questions needed to determine if you qualify for this credit.

1. Were you a resident¹ of California for the entire year in 2002?

- ☐ **YES.** Go to the next question.
- ☐ **NO.** Stop. File the Long or Short Form 540NR, California Nonresident or Part-Year Resident Income Tax Return, e-file, or see the back cover for downloading or ordering forms.

2. Is the amount on Form 540 2EZ, line 11:

- \$28,429 or less if single; or
 - \$56,858 or less if married filing jointly, head of household, or qualifying widow(er)?
- ☐ **YES.** Go to the next question.
- ☐ **NO.** Stop here. You do not qualify for this credit.

3. Did you pay rent, for at least half of 2002, on property (including a mobile home that you owned on rented land) in California which was your principal residence?

- ☐ **YES.** Go to the next question.
- ☐ **NO.** Stop here. You do not qualify for this credit.

4. Can you be claimed as a dependent by a parent, foster parent, or legal guardian in 2002?

- ☐ **NO.** Go to question 6.
- ☐ **YES.** Go to question 5.

5. For more than half the year, did you live in the home of a parent, foster parent, or legal guardian in 2002?

- ☐ **NO.** Go to question 6.
- ☐ **YES.** Stop here. You do not qualify for this credit.

6. Was the property you rented exempt² from property tax in 2002?

- ☐ **NO.** Go to the next question.
- ☐ **YES.** Stop here. You do not qualify for this credit.

7. Did you or your spouse claim the homeowner's property tax exemption³ anytime during 2002?

- ☐ **NO.** Skip question 8 and answer question 9.
- ☐ **YES.** Go to question 8.

8. Did you and your spouse maintain separate residences for the entire year in 2002?

- ☐ **YES.** The spouse that answered "Yes" to question 7 may not claim this credit. If the other spouse alone could have answered "No" to question 7, that person qualifies for the credit. Enter \$60 on line 9 below and on Form 540 2EZ, line 13.
- ☐ **NO.** Stop here. You do not qualify for this credit.

9. If you are:

- Single, enter \$60 below.
- Married filing jointly, head of household, or qualifying widow(er), enter \$120 below.

\$ _____

Enter this amount on Form 540 2EZ, line 13.

10. Fill in the street address(es) and landlord information below for the residence(s) you rented in California during 2002 which qualified you for this credit.

Do Not Mail This Record



Street Address

City, State, and ZIP Code

Dates Rented in 2002 (From _____ to _____)

a _____

b _____

Enter the name, address, and telephone number of your landlord(s) or the person(s) to whom you paid rent for the residence(s) listed above.

Name

Street Address

City, State, ZIP Code, and Telephone Number

a _____

b _____

¹ Military personnel. If you are not a legal resident of California, you do not qualify for this credit. However, your spouse may claim this credit if he or she was a resident, did not live in military housing during 2002, and is otherwise qualified.

² Property exempt from property taxes. You do not qualify for this credit if, for more than half of the year, you rented property that was exempt from property taxes. Exempt property includes most government-owned buildings, church-owned parsonages, college dormitories, and military barracks. However, if you or your landlord paid possessory interest taxes for the property you rented, then you may claim this credit if you are otherwise qualified.

³ Homeowner's property tax exemption. You do not qualify for this credit if you or your spouse received a homeowner's property tax exemption at any time during the year. However, if you lived apart from your spouse for the entire year and your spouse received a homeowner's property tax exemption for a separate residence, then you may claim this credit if you are otherwise qualified. You can find the Homeowner's property tax exemption information on your property tax bill from your County Assessor's office.

Voluntary Contribution Fund Descriptions

You may make voluntary contributions of \$1 or more in whole dollar amounts to the following funds. The amount you contribute either reduces your overpaid tax or increases your tax due. You may contribute only to the funds listed and cannot change the amount you contributed after you file your return.

Enter the amount you want to contribute on the line for the fund on Form 540 2EZ, Side 2.

Code	Fund Name and Description	Code	Fund Name and Description
◀ 52 ▶	Alzheimer's Disease/Related Disorders Fund. Contributions will be used to conduct a program for researching the cause and cure of Alzheimer's disease and related disorders and research into the care and treatment of persons suffering from dementing illnesses.	◀ 58 ▶	Emergency Food Assistance Program Fund. Contributions will be used to help local food banks feed California's hungry. Your contribution will fund the purchase of much-needed food for delivery to food banks, pantries, and soup kitchens throughout the state. The State Department of Social Services will monitor its distribution to ensure the food is given to those most in need.
◀ 53 ▶	California Fund for Senior Citizens. Contributions will provide support for the California Senior Legislature (CSL). The CSL are volunteers who prioritize statewide senior related legislative proposals in areas of health, housing, transportation, and community services. Any excess contributions not required by the CSL will be distributed to senior citizen service organizations throughout California.	◀ 59 ▶	California Peace Officer Memorial Foundation Fund. Contributions will be used to preserve the memory of California's fallen peace officers and assist the families they left behind. Since statehood, over 1,300 courageous California peace officers have made the ultimate sacrifice while protecting law-abiding citizens. The non-profit charitable organization, California Peace Officers' Memorial Foundation, has accepted the privilege and responsibility of maintaining a memorial for fallen officers on the State Capitol grounds. Each May, the Memorial Foundation conducts a dignified ceremony honoring fallen officers and their surviving families by offering moral support, crisis counseling, and financial support that includes academic scholarships for the children of those officers who have made the supreme sacrifice. On behalf of all of us and the law-abiding citizens of California, thank you for your participation.
◀ 54 ▶	Rare and Endangered Species Preservation Program. Contributions will be used to help protect and conserve California's many threatened and endangered species and the wild lands that they need to survive, for the enjoyment and benefit of you and future generations of Californians.	◀ 60 ▶	Lupus Foundation of America, California Chapters Fund. Contributions will provide financial assistance to the California-based operating chapters of the Lupus Foundation of America. Funding will go for public education and research grants to find ways of combating and hopefully finding a cure for Lupus. Lupus itself is a chronic, autoimmune disease that causes the immune system to become hyperactive. The immune system loses its ability to distinguish between foreign substances and its own cells and tissues. The immune system directs antibodies against a lupus sufferer's own body. This causes debilitating pain, organ failure, extreme exhaustion, skin rashes, fevers, hair loss, and even death. Approximately 200,000 Californians suffer from the disease and 90% are women.
◀ 55 ▶	State Children's Trust Fund for the Prevention of Child Abuse. Contributions will be used to fund programs for the prevention, intervention, and treatment of child abuse and neglect.	◀ 61 ▶	Asthma and Lung Disease Research Fund. Contributions will support the American Lung Association of California's scientific peer-reviewed research program that provide grants to develop and advance the understanding and causes of lung disease, the third leading cause of death. Find out more at www.californialung.org .
◀ 56 ▶	California Breast Cancer Research Fund. Contributions will fund research toward preventing and curing breast cancer. Breast cancer is the most common cancer to strike women in California. It kills 4,000 California women each year. Contributions also fund research on prevention and better treatment, and keep doctors up to date on research progress. For more about the research your contributions support, please go to Website: www.ucop.edu/srphome/bcrp/ . Your contribution can help make breast cancer a disease of the past.		
◀ 57 ▶	California Firefighters' Memorial Fund. Contributions will be used to construct a memorial on the grounds of the State Capitol honoring hundreds of firefighters who have died protecting our communities, our families, and our dreams. When the alarm sounded, these brave men and women answered the call with their lives. Their sacrifices, and the sacrifices of their families, deserve to be honored.		

Direct Deposit

It's fast, safe, and convenient to have your refund directly deposited into your bank account. The illustration here shows which bank numbers you need to request direct deposit.



Use a check (not a deposit slip) to find the bank numbers you need. Contact your financial institution for assistance in getting the correct routing number.

Franchise Tax Board is not responsible when a financial institution rejects a direct deposit. If the bank or financial institution rejects the direct deposit due to an error in the routing number or account number, Franchise Tax Board will issue a paper check.

You can also use this bank information to request electronic funds withdrawal if you owe tax when you e-file.

John Doe
Mary Doe
1234 Main Street

PAY TO THE ORDER OF \$ 1234.00 DOLLARS

ANYTOWN BANK

For 1/20/2020

Routing: 1250250025 Account: 1234

Do not include

Paying Your Taxes

General Information

You must pay 100% of the amount you owe by April 15, 2003, to avoid interest and penalties. There are several ways to pay your tax:

- Check or money order
- Credit card
- Electronic funds withdrawal
- Pre-approved monthly installments

Check or Money Order (no cash please)

Make your check or money order payable to Franchise Tax Board. Do not send cash. Write your social security number and 2002 Form 540 2EZ on the check or money order. How you mail your check depends on how you filed your return.



e-file: If you did not choose electronic funds withdrawal, the software will print a payment voucher for you, form FTB 3582. Mail your check or money order and the voucher to the address shown on the voucher. **Note: Do not** mail a copy of your tax return.



Form 540 2EZ: Attach your check or money order to the front of the return as shown in the instructions on page 8.

Electronic Funds Withdrawal

Instead of paying by check you can use this convenient option if you e-file. Simply provide your bank information, the amount you want to pay, and the date you want the amount to be withdrawn from your account. Your tax preparation software will offer this option.

Credit Card



Use your Discover/NOVUS, MasterCard, American Express, or Visa card to pay your personal income taxes (including tax return balance due, extension payments, estimated tax payments, and prior year balances). The Franchise Tax Board has partnered with Official Payments Corp. to offer you this service. Official Payments Corp. charges a convenience fee based on the amount of your payment.

When will my payment be effective?

Your payment is effective on the same day you charge it.

What if I change my mind?

You cannot cancel the charge through Official Payments Corp. If you change your mind, you must go through your credit card company to reverse the transaction. If you reverse the charge, we may charge you applicable penalties, interest, or other fees for nonpayment or late payment of your tax liability.

(continued on following page)

Paying Your Taxes (continued)

How much is the convenience fee?

2.5% of the amount charged or a minimum fee of \$1.00 Example: A tax payment of \$753.56 will have a convenience fee of \$18.84 (\$18.839 rounded to the nearest cent). Official Payments Corp. will tell you your fee before you complete your transaction. You can decide whether to complete the transaction at that time.

How do I use my credit card to pay my taxes?

1. Once you have determined how much you owe, gather your credit card information and complete the worksheet below.
2. Go to the Official Payments Corp. online payment center at **www.officialpayments.com** or call their toll-free number (800) 2PAY-TAX or (800) 272-9829 and follow the recorded instructions.

After authorization of your payment, you will be given a confirmation number. Keep this number with your tax records.

Assistance for persons with disabilities. Franchise Tax Board complies with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.

Official Payments Corp. provides customer assistance Monday through Friday, 9 a.m. to 5 p.m.

Credit Card Information – Keep for Your Records

1. Jurisdiction Code	<table border="1"><tr><td>1</td><td>5</td><td>5</td><td>5</td></tr></table>	1	5	5	5	2. Amount you are paying: \$	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																
1	5	5	5																				
3. Your SSN:	<table border="1"><tr><td></td><td></td><td></td><td>+</td><td></td><td>+</td><td></td><td></td><td></td><td></td></tr></table>				+		+					Spouse's SSN:	<table border="1"><tr><td></td><td></td><td></td><td>+</td><td></td><td>+</td><td></td><td></td><td></td><td></td></tr></table>				+		+				
			+		+																		
			+		+																		
First 4 letters of last name:	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					First 4 letters of spouse's last name:	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>																
4. Tax year:	<table border="1"><tr><td></td><td></td><td></td><td></td></tr></table>					5. Home phone:	<table border="1"><tr><td>(</td><td></td><td></td><td>)</td><td></td><td></td><td>+</td><td></td><td></td><td></td></tr></table>	()			+									
()			+																	
6. Credit card no.:	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>												7. Expiration date:	<table border="1"><tr><td>M</td><td>M</td><td>Y</td><td>Y</td><td>Y</td><td>Y</td></tr></table>	M	M	Y	Y	Y	Y			
M	M	Y	Y	Y	Y																		
8. ZIP Code for address where your monthly credit card bill is sent:	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>																						

At the end of your call, you will be given a payment confirmation number. You may make multiple credit card payments throughout the year. Record the payment confirmation number below and **save this page for your records**.

Date: _____ Confirmation No. _____

Request Monthly Installments

Pay as much as you can when you file your return. If you cannot pay your taxes in full, you can request approval to make monthly payments. However, you will be charged interest and penalties. You will need to complete form FTB 3567, Installment Agreement Request.

To submit your request electronically go to **www.ftb.ca.gov** to complete and file form FTB 3567. To submit your request by mail, you can call (800) 338-0505 to order the form. Or, go to our Website at **www.ftb.ca.gov** to download and print the form and mail it to FTB at the address shown on the form.

Instructions for Form FTB 3519

Payment Voucher for Automatic Extension for Individuals

General Information

Use form FTB 3519 **only** if:

- You cannot file your 2002 return* by April 15, 2003; **and**
- You owe tax for 2002.

Use the worksheet below to determine if you owe tax.

- If you **do not** owe tax, there is nothing to file at this time. Do not complete or mail this voucher. But, you must file your return by October 15, 2003.
- If you owe tax, choose one of the following payment options. Be sure to pay by April 15, 2003 to avoid penalties and interest. See Penalties and Interest for more information.

Check or Money Order: Complete the payment voucher below and mail it with your check or money order to the Franchise Tax Board (FTB).

Web Payment: Visit FTB's Website at www.ftb.ca.gov and request an electronic funds withdrawal from your bank account for the amount you owe. Do not mail the voucher to us.

Credit Card: Use your Discover/NOVUS, MasterCard, American Express, or Visa card to pay your tax. Call (800) 272-9829 or visit the Website www.officialpayments.com, and use the jurisdiction code 1555. Official Payments Corp. charges a convenience fee for using this service. Do not mail the voucher to us.

Installment Agreement: If you are not able to fully pay your income tax, visit our Website at www.ftb.ca.gov or get FTB 3567 Booklet, Installment Agreement Request Booklet.

*When you do file your 2002 return, you can e-file. Go to our Website at: www.ftb.ca.gov. Otherwise, you must use Form 540A, Form 540, or Long Form 540NR. Note: If you use form FTB 3519, you may not file Form 540 2EZ or Short Form 540NR.

Name and Address. Be sure to fill in your complete name(s), address, and social security number(s) on the voucher. If you lease a private mailbox (PMB) from a private business rather than a PO box from the United States Postal Service, include the box number in the field labeled "PMB no." in the address area.

Penalties and Interest

If you fail to pay your total tax liability by April 15, 2003, a late-payment penalty plus interest will be added to your tax due. If after April 15, 2003, you find that your estimate of tax due was too low, you should pay the additional tax as soon as possible to avoid further accumulation of penalties and interest. Pay your additional tax with another form FTB 3519 voucher. If you do not file your tax return by October 15, 2003, you will be assessed a late-filing penalty plus interest from the original due date of the return.

Note: For the 2002 taxable year only, no addition to tax will apply with respect to any underpayment of estimated tax to the extent the underpayment of an installment was created or increased by the provisions of law enacted or amended by an act chaptered during the 2002 calendar year. To request a waiver of underpayment of estimated tax penalty, see form FTB 5805, Underpayment of Estimated Tax by Individuals and Fiduciaries.

Taxpayers Residing or Traveling Outside the USA

If you are living or traveling outside the USA on April 15, 2003, the deadline to file your return and pay the tax is June 16, 2003. Interest will accrue from the original due date (April 15, 2003) until the date of payment. If you need additional time to file your tax return, you will be allowed an automatic six-month extension without filing a written request. To qualify for the extension, you must file your tax return by December 15, 2003. To avoid any late-payment penalties, you must pay 100% of your tax liability by June 16, 2003. When filing your tax return, be sure to attach a statement to the front indicating that you were "outside the USA on April 15, 2003."

TAX PAYMENT WORKSHEET FOR YOUR RECORDS

- 1 Total tax you expect to owe. This is the amount you expect to enter on Form 540A, line 23; Form 540, line 37; or Long Form 540NR, line 46 **1** _____
- 2 Payments and credits:
 - a California income tax withheld (including nonresident withholding) **2a** _____
 - b California estimated tax payments and amount applied from your 2001 tax return **2b** _____
(Note: You can check the estimated tax payments we've received by going to our Website at www.ftb.ca.gov)
 - c Other payments and credits, including any tax payments made with any previous form FTB 3519 voucher **2c** _____
- 3 Total tax payments and credits. Add line 2a, line 2b, and line 2c **3** _____
- 4 Tax due. Is line 1 more than line 3? **4** _____
 - **No. Stop here.** You have no tax due. **DO NOT MAIL THE PAYMENT VOUCHER.** Your return, when filed by October 15, 2003, will verify that you qualified for the extension.
 - **Yes.** Subtract line 3 from line 1. This is your tax due. Enter the tax due amount from line 4 as the "Amount of payment" on the form FTB 3519 voucher below. Fill in your name(s), address, and social security number(s), and separate the voucher from this page where it says "DETACH HERE." Make a check or money order payable to "Franchise Tax Board." Also write your social security number and "2002 FTB 3519" on the check or money order. Mail both the check or money order and the voucher to: **FRANCHISE TAX BOARD, PO BOX 942867, SACRAMENTO CA 94267-0051**

✓ Keep this completed worksheet with your tax records.

✂ DETACH HERE — — — — — IF NO PAYMENT IS DUE, DO NOT MAIL — — — — — DETACH HERE ✂

TAXABLE YEAR

2002

Payment Voucher for Automatic Extension for Individuals

Calendar year –
Due April 15, 2003

CALIFORNIA FORM

3519 (PIT)

Your first name	Initial	Last name	Your social security number
If joint payment, spouse's first name	Initial	Last name	Spouse's social security number
Present home address – number and street, PO Box, or rural route			Apt. no. PMB no.
City, town, or post office			State ZIP Code

IF PAYMENT IS DUE, MAIL TO:

FRANCHISE TAX BOARD
PO BOX 942867
SACRAMENTO CA 94267-0051

If amount of payment is zero, do not mail form } ➤

Amount of payment									

Frequently Asked Questions

1. Do I have to file?

In general, you must file a California return if:

Single, head of household, or qualifying widow(er) and either your:

- gross income is more than \$12,080 or
- adjusted gross income is more than \$9,664

Married filing jointly and either your:

- gross income is more than \$24,160 or
- adjusted gross income is more than \$19,328

Can be claimed as a dependent of another taxpayer and either your gross income or adjusted gross income is more than your standard deduction (use worksheet below):

- | | | |
|--|---|---------|
| 1. Enter total wages (Form W-2, box 1) | 1 | _____ |
| 2. Add \$250 to the amount on line 1 | 2 | _____ |
| 3. Minimum standard deduction | 3 | \$750 |
| 4. Enter the larger of line 2 or line 3 | 4 | _____ |
| 5. Enter your filing status amount | 5 | _____ |
| • Single | | \$3,004 |
| • Married filing jointly, head of household,
or qualifying widow(er) | | \$6,008 |
| 6. Standard deduction for dependents.
Enter the smaller of line 4 or line 5 | 6 | _____ |

Also see page 6 for filing requirements.

2. How can I get help?

There are more than 1,500 sites throughout California where trained volunteers provide free help during the tax filing season to persons who need to file simple federal and state income tax returns. Many military bases also provide this service for members of the U.S. Armed Forces. This service is provided from January 2, through April 15. For locations, go to our Website at www.ftb.ca.gov or call (800) 852-5711.

3. When do I have to file?

Your tax return is due on April 15, 2003, but if you can't file by that date you get an automatic, paperless extension to October 15, 2003. Any tax due must be paid by April 15, 2003, to avoid penalties and interest. See form FTB 3519 on page 13. If you make an extension payment with form FTB 3519, you can e-file or use Form 540A, Form 540, or the Long or Short Form 540NR when you do file your return.

If you are in the military, you may be entitled to certain extensions. For further information, refer to FTB Pub 1021, California Tax Information for Military Personnel - Extensions and Income Exclusions.

4. I don't have my W-2s. What do I do?

If you did not receive all your Form(s) W-2 by January 31, 2003, contact your employer(s). Only your employer(s) can issue or correct a Form W-2. For more information, call (800) 338-0505, select personal income tax, then general information, and enter code 204 when instructed.

5. Should I round cents to dollars?

Please round cents to the nearest whole dollar. Drop amounts under 50 cents and increase amounts from 50 to 99 cents to the next whole dollar. For example, \$123.49 becomes \$123 and \$725.50 becomes \$726.

6. I owe tax, but don't have the money. What can I do?

You must pay your taxes by the due date to avoid interest and penalties. If you cannot pay by check or by electronic funds withdrawal on or before the due date, you may pay by credit card or request approval to make monthly payments. See page 11 and page 12, Paying Your Taxes.

7. How can I find out about the status of my refund?

Go to our Website at www.ftb.ca.gov or call (800) 338-0505. See the back cover for more information.

8. How long do I keep my tax records?

Generally, keep your California income tax records for at least four years from the due date of the return or four years from the date the return is filed, whichever is later. However, an extended period may apply for California or federal tax returns related or subject to federal audit.



If you need to amend your return, use Form 540X. Go to www.ftb.ca.gov or see code 908 on the back cover.

9. I will be moving after I file my return. How do I notify the FTB of my new address?

You can notify the FTB of your new address by using form FTB 3533, Change of Address. This form is available on our Website (www.ftb.ca.gov) as a fillable form, or you can call (800) 852-5711, and select option 5.

After filing a return, you should notify the FTB of a change of address for up to four years, especially if you leave the state and no longer have a requirement to file a California return.

10. The Internal Revenue Service (IRS) made changes to my federal return. What should I do?

If your federal income tax return is examined and changed by the IRS and you owe additional tax, you must report these changes to the FTB within six months of the date of the final federal determination. If the changes made by IRS result in a refund due for California, you must claim a refund within two years of the date of the final federal determination. You may either use Form 540X to correct the California income tax return you already filed, or you may send a copy of the federal changes to:

ATTN RAR/VOL, AUDIT SECTION
FRANCHISE TAX BOARD
PO BOX 1998
RANCHO CORDOVA, CA 95741-1998

Regardless of which method you use to notify the FTB, you must include a copy of the final federal determination along with all data and schedules on which the federal adjustment was based. Get FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities to California, for more information. See "Order Forms and Publications" on page 28.

Note: You **do not** have to file Form 540X if the changes do not affect your California tax liability.

California Resident Income Tax Return 2002

540 2EZ

L A B E L H E R E	Your first name				Initial		Last name				P A C A R R P																				
	If a joint return, spouse's first name				Initial		Last name																								
	Number and street, PO Box or rural route						Apt. no.		PMB no.																						
	City						State		ZIP Code																						
Your social security number If joint return, spouse's social security number																															
<table border="1"> <tr> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> <td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td> </tr> </table>																															

Filing Status. Fill in the circle for your filing status. See instructions.

- 1 ☐ Single
 2 ☐ Married filing jointly
 4 ☐ Head of household. **Stop!** See instructions.
 5 ☐ Qualifying widow(er) with dependent child. (Year spouse died _____.)
 6 If another person can claim you (or your spouse, if married) as a dependent on his or her return, even if he or she chooses not to, fill in this circle. ● 6 ☐
 7 Number of dependents. **(Do not include yourself or your spouse)** . . . ● 7

Name: _____ Name: _____ Name: _____

8 Total wages (Form W-2, box 16) See instructions . ● 8	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
9 Total interest income (Form 1099-INT, box 1) 9	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
10 Unemployment compensation . ● 10 _____											
11 Add line 8 and line 9. Caution: Do not include line 10 ● 11	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
12 Using the 2EZ Table for your filing status, enter the tax for the amount on line 11 12 (If you filled in the circle on line 6, STOP. See instructions)	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
13 Nonrefundable renter's credit. See instructions ● 13	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
14 Subtract line 13 from line 12. If zero or less, enter -0- ● 14	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
15 Total tax withheld (Form W-2, box 17) ■ 15	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
16 Overpaid tax. If line 15 is more than line 14, subtract line 14 from line 15 ■ 16	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										
17 Tax due. If line 15 is less than line 14, subtract line 15 from line 14 17	<table border="1"><tr><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></tr></table>										

18 Transfer overpaid tax from Side 1, line 16... 18

--	--	--	--	--	--	--	--

19 Transfer tax due from Side 1, line 17 19

--	--	--	--	--	--	--	--

Voluntary Contributions. See instructions. Code Amount

Alzheimer's Disease/Related Disorders Fund	◀ 52 ▶	
California Fund for Senior Citizens	◀ 53 ▶	
Rare and Endangered Species Preservation Program	◀ 54 ▶	
State Children's Trust Fund for the Prevention of Child Abuse	◀ 55 ▶	
California Breast Cancer Research Fund	◀ 56 ▶	
California Firefighters' Memorial Fund	◀ 57 ▶	
Emergency Food Assistance Program Fund	◀ 58 ▶	
California Peace Officer Memorial Foundation Fund	◀ 59 ▶	
Lupus Foundation of America, California Chapters Fund	◀ 60 ▶	
Asthma and Lung Disease Research Fund	◀ 61 ▶	

20 Add all contributions entered above ● 20

--	--	--	--	--	--	--	--

21 Refund or no amount due. Subtract line 20 from line 18. **Mail to:** Franchise Tax Board, PO Box 942840, Sacramento CA 94240-0002 ■ 21

--	--	--	--	--	--	--	--

22 Amount you owe. If there is an amount on line 19, add line 19 and line 20. **Mail to:** Franchise Tax Board, PO Box 942867, Sacramento CA 94267-0001 ■ 22

--	--	--	--	--	--	--	--

Direct Deposit (For Refunds Only)

Fill in the boxes to have your refund directly deposited.

Account Type:

Checking ● ☐

Savings ● ☐

Routing number ●

--	--	--	--	--	--	--	--	--	--

Account number ●

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Caution: Do not attach a voided check or a deposit slip. See instructions.

Under penalties of perjury, I declare that, to the best of my knowledge and belief, the information on this return is true, correct, and complete. It is unlawful to forge a spouse's signature. 3

Sign here

▶ You: _____ Spouse: _____

Daytime phone number () _____ Date: _____

Paid preparer

▶ _____

● Paid preparer's SSN/PTIN
FEIN
●

2002 California 2EZ Table

This table gives you credit for \$3,004 for your standard deduction, \$80 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
0	9,954	0	0	0	0	0
9,955	10,054	2	0	0	0	0
10,055	10,154	4	0	0	0	0
10,155	10,254	6	0	0	0	0
10,255	10,354	8	0	0	0	0
10,355	10,454	10	0	0	0	0
10,455	10,554	12	0	0	0	0
10,555	10,654	14	0	0	0	0
10,655	10,754	16	0	0	0	0
10,755	10,854	18	0	0	0	0
10,855	10,954	20	0	0	0	0
10,955	11,054	22	0	0	0	0
11,055	11,154	24	0	0	0	0
11,155	11,254	26	0	0	0	0
11,255	11,354	28	0	0	0	0
11,355	11,454	30	0	0	0	0
11,455	11,554	32	0	0	0	0
11,555	11,654	34	0	0	0	0
11,655	11,754	36	0	0	0	0
11,755	11,854	38	0	0	0	0
11,855	11,954	40	0	0	0	0
11,955	12,054	42	0	0	0	0
12,055	12,154	44	0	0	0	0
12,155	12,254	46	0	0	0	0
12,255	12,354	48	0	0	0	0
12,355	12,454	50	0	0	0	0
12,455	12,554	52	0	0	0	0
12,555	12,654	54	0	0	0	0
12,655	12,754	56	0	0	0	0
12,755	12,854	58	0	0	0	0
12,855	12,954	60	0	0	0	0
12,955	13,054	62	0	0	0	0
13,055	13,154	64	0	0	0	0
13,155	13,254	66	0	0	0	0
13,255	13,354	68	0	0	0	0
13,355	13,454	70	0	0	0	0
13,455	13,554	72	0	0	0	0
13,555	13,654	74	0	0	0	0
13,655	13,754	76	0	0	0	0
13,755	13,854	78	0	0	0	0
13,855	13,954	80	0	0	0	0
13,955	14,054	82	0	0	0	0
14,055	14,154	84	0	0	0	0
14,155	14,254	86	0	0	0	0
14,255	14,354	88	0	0	0	0
14,355	14,454	90	0	0	0	0
14,455	14,554	92	0	0	0	0
14,555	14,654	94	0	0	0	0
14,655	14,754	96	0	0	0	0
14,755	14,854	98	0	0	0	0
14,855	14,954	100	0	0	0	0
14,955	15,054	102	0	0	0	0
15,055	15,154	104	0	0	0	0
15,155	15,254	106	0	0	0	0
15,255	15,354	108	0	0	0	0

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
15,355	15,454	110	0	0	0	0
15,455	15,554	112	0	0	0	0
15,555	15,654	114	0	0	0	0
15,655	15,754	116	0	0	0	0
15,755	15,854	118	0	0	0	0
15,855	15,954	120	0	0	0	0
15,955	16,054	122	0	0	0	0
16,055	16,154	124	0	0	0	0
16,155	16,254	126	0	0	0	0
16,255	16,354	128	0	0	0	0
16,355	16,454	130	0	0	0	0
16,455	16,554	132	0	0	0	0
16,555	16,654	134	0	0	0	0
16,655	16,754	136	0	0	0	0
16,755	16,854	138	0	0	0	0
16,855	16,954	141	0	0	0	0
16,955	17,054	145	0	0	0	0
17,055	17,154	149	0	0	0	0
17,155	17,254	153	0	0	0	0
17,255	17,354	157	0	0	0	0
17,355	17,454	161	0	0	0	0
17,455	17,554	165	0	0	0	0
17,555	17,654	169	0	0	0	0
17,655	17,754	173	0	0	0	0
17,755	17,854	177	0	0	0	0
17,855	17,954	181	0	0	0	0
17,955	18,054	185	0	0	0	0
18,055	18,154	189	0	0	0	0
18,155	18,254	193	0	0	0	0
18,255	18,354	197	0	0	0	0
18,355	18,454	201	0	0	0	0
18,455	18,554	205	0	0	0	0
18,555	18,654	209	0	0	0	0
18,655	18,754	213	0	0	0	0
18,755	18,854	217	0	0	0	0
18,855	18,954	221	0	0	0	0
18,955	19,054	225	0	0	0	0
19,055	19,154	229	0	0	0	0
19,155	19,254	233	0	0	0	0
19,255	19,354	237	0	0	0	0
19,355	19,454	241	0	0	0	0
19,455	19,554	245	0	0	0	0
19,555	19,654	249	0	0	0	0
19,655	19,754	253	2	0	0	0
19,755	19,854	257	6	0	0	0
19,855	19,954	261	10	0	0	0
19,955	20,054	265	14	0	0	0
20,055	20,154	269	18	0	0	0
20,155	20,254	273	22	0	0	0
20,255	20,354	277	26	0	0	0
20,355	20,454	281	30	0	0	0
20,455	20,554	285	34	0	0	0
20,555	20,654	289	38	0	0	0
20,655	20,754	293	42	0	0	0
20,755	20,854	297	46	0	0	0

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
20,855	20,954	301	50	0	0	0
20,955	21,054	305	54	0	0	0
21,055	21,154	309	58	0	0	0
21,155	21,254	313	62	0	0	0
21,255	21,354	317	66	0	0	0
21,355	21,454	321	70	0	0	0
21,455	21,554	325	74	0	0	0
21,555	21,654	329	78	0	0	0
21,655	21,754	333	82	0	0	0
21,755	21,854	337	86	0	0	0
21,855	21,954	341	90	0	0	0
21,955	22,054	345	94	0	0	0
22,055	22,154	349	98	0	0	0
22,155	22,254	353	102	0	0	0
22,255	22,354	357	106	0	0	0
22,355	22,454	361	110	0	0	0
22,455	22,554	365	114	0	0	0
22,555	22,654	369	118	0	0	0
22,655	22,754	373	122	0	0	0
22,755	22,854	377	126	0	0	0
22,855	22,954	381	130	0	0	0
22,955	23,054	385	134	0	0	0
23,055	23,154	389	138	0	0	0
23,155	23,254	393	142	0	0	0
23,255	23,354	397	146	0	0	0
23,355	23,454	401	150	0	0	0
23,455	23,554	405	154	0	0	0
23,555	23,654	409	158	0	0	0
23,655	23,754	413	162	0	0	0
23,755	23,854	417	166	0	0	0
23,855	23,954	421	170	0	0	0
23,955	24,054	425	174	0	0	0
24,055	24,154	429	178	0	0	0
24,155	24,254	433	182	0	0	0
24,255	24,354	437	186	0	0	0
24,355	24,454	441	190	0	0	0
24,455	24,554	445	194	0	0	0
24,555	24,654	449	198	0	0	0
24,655	24,754	453	202	0	0	0
24,755	24,854	457	206	0	0	0
24,855	24,954	463	212	0	0	0
24,955	25,054	469	218	0	0	0
25,055	25,154	475	224	0	0	0
25,155	25,254	481	230	0	0	0
25,255	25,354	487	236	0	0	0
25,355	25,454	493	242	0	0	0
25,455	25,554	499	248	0	0	0
25,555	25,654	505	254	3	0	0
25,655	25,754	511	260	9	0	0
25,755	25,854	517	266	15	0	0
25,855	25,954	523	272	21	0	0
25,955	26,054	529	278	27	0	0
26,055	26,154	535	284	33	0	0
26,155	26,254	541	290	39	0	0
26,255	26,354	547	296	45	0	0

2002 California 2EZ Table

Single
(continued)

This table gives you credit for \$3,004 for your standard deduction, \$80 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
26,355	26,454	553	302	51	0
26,455	26,554	559	308	57	0
26,555	26,654	565	314	63	0
26,655	26,754	571	320	69	0
26,755	26,854	577	326	75	0
26,855	26,954	583	332	81	0
26,955	27,054	589	338	87	0
27,055	27,154	595	344	93	0
27,155	27,254	601	350	99	0
27,255	27,354	607	356	105	0
27,355	27,454	613	362	111	0
27,455	27,554	619	368	117	0
27,555	27,654	625	374	123	0
27,655	27,754	631	380	129	0
27,755	27,854	637	386	135	0
27,855	27,954	643	392	141	0
27,955	28,054	649	398	147	0
28,055	28,154	655	404	153	0
28,155	28,254	661	410	159	0
28,255	28,354	667	416	165	0
28,355	28,454	673	422	171	0
28,455	28,554	679	428	177	0
28,555	28,654	685	434	183	0
28,655	28,754	691	440	189	0
28,755	28,854	697	446	195	0
28,855	28,954	703	452	201	0
28,955	29,054	709	458	207	0
29,055	29,154	715	464	213	0
29,155	29,254	721	470	219	0
29,255	29,354	727	476	225	0
29,355	29,454	733	482	231	0
29,455	29,554	739	488	237	0
29,555	29,654	745	494	243	0
29,655	29,754	751	500	249	0
29,755	29,854	757	506	255	4
29,855	29,954	763	512	261	10
29,955	30,054	769	518	267	16
30,055	30,154	775	524	273	22
30,155	30,254	781	530	279	28
30,255	30,354	787	536	285	34
30,355	30,454	793	542	291	40
30,455	30,554	799	548	297	46
30,555	30,654	805	554	303	52
30,655	30,754	811	560	309	58
30,755	30,854	817	566	315	64
30,855	30,954	823	572	321	70
30,955	31,054	829	578	327	76
31,055	31,154	835	584	333	82
31,155	31,254	841	590	339	88
31,255	31,354	847	596	345	94
31,355	31,454	853	602	351	100
31,455	31,554	859	608	357	106
31,555	31,654	865	614	363	112
31,655	31,754	871	620	369	118
31,755	31,854	877	626	375	124

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
31,855	31,954	883	632	381	130
31,955	32,054	889	638	387	136
32,055	32,154	895	644	393	142
32,155	32,254	901	650	399	148
32,255	32,354	907	656	405	154
32,355	32,454	913	662	411	160
32,455	32,554	919	668	417	166
32,555	32,654	925	674	423	172
32,655	32,754	931	680	429	178
32,755	32,854	937	686	435	184
32,855	32,954	943	692	441	190
32,955	33,054	949	698	447	196
33,055	33,154	955	704	453	202
33,155	33,254	961	710	459	208
33,255	33,354	967	716	465	214
33,355	33,454	975	724	473	222
33,455	33,554	983	732	481	230
33,555	33,654	991	740	489	238
33,655	33,754	999	748	497	246
33,755	33,854	1,007	756	505	254
33,855	33,954	1,015	764	513	262
33,955	34,054	1,023	772	521	270
34,055	34,154	1,031	780	529	278
34,155	34,254	1,039	788	537	286
34,255	34,354	1,047	796	545	294
34,355	34,454	1,055	804	553	302
34,455	34,554	1,063	812	561	310
34,555	34,654	1,071	820	569	318
34,655	34,754	1,079	828	577	326
34,755	34,854	1,087	836	585	334
34,855	34,954	1,095	844	593	342
34,955	35,054	1,103	852	601	350
35,055	35,154	1,111	860	609	358
35,155	35,254	1,119	868	617	366
35,255	35,354	1,127	876	625	374
35,355	35,454	1,135	884	633	382
35,455	35,554	1,143	892	641	390
35,555	35,654	1,151	900	649	398
35,655	35,754	1,159	908	657	406
35,755	35,854	1,167	916	665	414
35,855	35,954	1,175	924	673	422
35,955	36,054	1,183	932	681	430
36,055	36,154	1,191	940	689	438
36,155	36,254	1,199	948	697	446
36,255	36,354	1,207	956	705	454
36,355	36,454	1,215	964	713	462
36,455	36,554	1,223	972	721	470
36,555	36,654	1,231	980	729	478
36,655	36,754	1,239	988	737	486
36,755	36,854	1,247	996	745	494
36,855	36,954	1,255	1,004	753	502
36,955	37,054	1,263	1,012	761	510
37,055	37,154	1,271	1,020	769	518
37,155	37,254	1,279	1,028	777	526
37,255	37,354	1,287	1,036	785	534

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
37,355	37,454	1,295	1,044	793	542
37,455	37,554	1,303	1,052	801	550
37,555	37,654	1,311	1,060	809	558
37,655	37,754	1,319	1,068	817	566
37,755	37,854	1,327	1,076	825	574
37,855	37,954	1,335	1,084	833	582
37,955	38,054	1,343	1,092	841	590
38,055	38,154	1,351	1,100	849	598
38,155	38,254	1,359	1,108	857	606
38,255	38,354	1,367	1,116	865	614
38,355	38,454	1,375	1,124	873	622
38,455	38,554	1,383	1,132	881	630
38,555	38,654	1,391	1,140	889	638
38,655	38,754	1,399	1,148	897	646
38,755	38,854	1,407	1,156	905	654
38,855	38,954	1,415	1,164	913	662
38,955	39,054	1,423	1,172	921	670
39,055	39,154	1,431	1,180	929	678
39,155	39,254	1,439	1,188	937	686
39,255	39,354	1,447	1,196	945	694
39,355	39,454	1,455	1,204	953	702
39,455	39,554	1,463	1,212	961	710
39,555	39,654	1,471	1,220	969	718
39,655	39,754	1,479	1,228	977	726
39,755	39,854	1,487	1,236	985	734
39,855	39,954	1,495	1,244	993	742
39,955	40,054	1,503	1,252	1,001	750
40,055	40,154	1,511	1,260	1,009	758
40,155	40,254	1,519	1,268	1,017	766
40,255	40,354	1,527	1,276	1,025	774
40,355	40,454	1,535	1,284	1,033	782
40,455	40,554	1,543	1,292	1,041	790
40,555	40,654	1,551	1,300	1,049	798
40,655	40,754	1,559	1,308	1,057	806
40,755	40,854	1,567	1,316	1,065	814
40,855	40,954	1,575	1,324	1,073	822
40,955	41,054	1,583	1,332	1,081	830
41,055	41,154	1,591	1,340	1,089	838
41,155	41,254	1,599	1,348	1,097	846
41,255	41,354	1,607	1,356	1,105	854
41,355	41,454	1,616	1,365	1,114	863
41,455	41,554	1,625	1,374	1,123	872
41,555	41,654	1,635	1,384	1,133	882
41,655	41,754	1,644	1,393	1,142	891
41,755	41,854	1,653	1,402	1,151	900
41,855	41,954	1,663	1,412	1,161	910
41,955	42,054	1,672	1,421	1,170	919
42,055	42,154	1,681	1,430	1,179	928
42,155	42,254	1,690	1,439	1,188	937
42,255	42,354	1,700	1,449	1,198	947
42,355	42,454	1,709	1,458	1,207	956
42,455	42,554	1,718	1,467	1,216	965
42,555	42,654	1,728	1,477	1,226	975
42,655	42,754	1,737	1,486	1,235	984
42,755	42,854	1,746	1,495	1,244	993

2002 California 2EZ Table

Single
(continued)

This table gives you credit for \$3,004 for your standard deduction, \$80 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
42,855	42,954	1,756	1,505	1,254	1,003
42,955	43,054	1,765	1,514	1,263	1,012
43,055	43,154	1,774	1,523	1,272	1,021
43,155	43,254	1,783	1,532	1,281	1,030
43,255	43,354	1,793	1,542	1,291	1,040
43,355	43,454	1,802	1,551	1,300	1,049
43,455	43,554	1,811	1,560	1,309	1,058
43,555	43,654	1,821	1,570	1,319	1,068
43,655	43,754	1,830	1,579	1,328	1,077
43,755	43,854	1,839	1,588	1,337	1,086
43,855	43,954	1,849	1,598	1,347	1,096
43,955	44,054	1,858	1,607	1,356	1,105
44,055	44,154	1,867	1,616	1,365	1,114
44,155	44,254	1,876	1,625	1,374	1,123
44,255	44,354	1,886	1,635	1,384	1,133
44,355	44,454	1,895	1,644	1,393	1,142
44,455	44,554	1,904	1,653	1,402	1,151
44,555	44,654	1,914	1,663	1,412	1,161
44,655	44,754	1,923	1,672	1,421	1,170
44,755	44,854	1,932	1,681	1,430	1,179
44,855	44,954	1,942	1,691	1,440	1,189
44,955	45,054	1,951	1,700	1,449	1,198
45,055	45,154	1,960	1,709	1,458	1,207
45,155	45,254	1,969	1,718	1,467	1,216
45,255	45,354	1,979	1,728	1,477	1,226

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
45,355	45,454	1,988	1,737	1,486	1,235
45,455	45,554	1,997	1,746	1,495	1,244
45,555	45,654	2,007	1,756	1,505	1,254
45,655	45,754	2,016	1,765	1,514	1,263
45,755	45,854	2,025	1,774	1,523	1,272
45,855	45,954	2,035	1,784	1,533	1,282
45,955	46,054	2,044	1,793	1,542	1,291
46,055	46,154	2,053	1,802	1,551	1,300
46,155	46,254	2,062	1,811	1,560	1,309
46,255	46,354	2,072	1,821	1,570	1,319
46,355	46,454	2,081	1,830	1,579	1,328
46,455	46,554	2,090	1,839	1,588	1,337
46,555	46,654	2,100	1,849	1,598	1,347
46,655	46,754	2,109	1,858	1,607	1,356
46,755	46,854	2,118	1,867	1,616	1,365
46,855	46,954	2,128	1,877	1,626	1,375
46,955	47,054	2,137	1,886	1,635	1,384
47,055	47,154	2,146	1,895	1,644	1,393
47,155	47,254	2,155	1,904	1,653	1,402
47,255	47,354	2,165	1,914	1,663	1,412
47,355	47,454	2,174	1,923	1,672	1,421
47,455	47,554	2,183	1,932	1,681	1,430
47,555	47,654	2,193	1,942	1,691	1,440
47,655	47,754	2,202	1,951	1,700	1,449
47,755	47,854	2,211	1,960	1,709	1,458

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
47,855	47,954	2,221	1,970	1,719	1,468
47,955	48,054	2,230	1,979	1,728	1,477
48,055	48,154	2,239	1,988	1,737	1,486
48,155	48,254	2,248	1,997	1,746	1,495
48,255	48,354	2,258	2,007	1,756	1,505
48,355	48,454	2,267	2,016	1,765	1,514
48,455	48,554	2,276	2,025	1,774	1,523
48,555	48,654	2,286	2,035	1,784	1,533
48,655	48,754	2,295	2,044	1,793	1,542
48,755	48,854	2,304	2,053	1,802	1,551
48,855	48,954	2,314	2,063	1,812	1,561
48,955	49,054	2,323	2,072	1,821	1,570
49,055	49,154	2,332	2,081	1,830	1,579
49,155	49,254	2,341	2,090	1,839	1,588
49,255	49,354	2,351	2,100	1,849	1,598
49,355	49,454	2,360	2,109	1,858	1,607
49,455	49,554	2,369	2,118	1,867	1,616
49,555	49,654	2,379	2,128	1,877	1,626
49,655	49,754	2,388	2,137	1,886	1,635
49,755	49,854	2,397	2,146	1,895	1,644
49,855	49,954	2,407	2,156	1,905	1,654
49,955	50,000	2,416	2,165	1,914	1,663
OVER \$50,000 YOU MUST USE FORM 540A OR FORM 540. Go to www.ftb.ca.gov					

2002 California 2EZ Table

Married Filing Jointly or Qualifying Widow(er)

This table gives you credit for \$6,008 for your standard deduction, \$160 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
0	19,858	0	0	0	0
19,859	19,958	1	0	0	0
19,959	20,058	3	0	0	0
20,059	20,158	5	0	0	0
20,159	20,258	7	0	0	0
20,259	20,358	9	0	0	0
20,359	20,458	11	0	0	0
20,459	20,558	13	0	0	0
20,559	20,658	15	0	0	0
20,659	20,758	17	0	0	0
20,759	20,858	19	0	0	0
20,859	20,958	21	0	0	0
20,959	21,058	23	0	0	0
21,059	21,158	25	0	0	0
21,159	21,258	27	0	0	0
21,259	21,358	29	0	0	0
21,359	21,458	31	0	0	0
21,459	21,558	33	0	0	0
21,559	21,658	35	0	0	0
21,659	21,758	37	0	0	0
21,759	21,858	39	0	0	0
21,859	21,958	41	0	0	0
21,959	22,058	43	0	0	0
22,059	22,158	45	0	0	0
22,159	22,258	47	0	0	0
22,259	22,358	49	0	0	0
22,359	22,458	51	0	0	0
22,459	22,558	53	0	0	0
22,559	22,658	55	0	0	0
22,659	22,758	57	0	0	0
22,759	22,858	59	0	0	0
22,859	22,958	61	0	0	0
22,959	23,058	63	0	0	0
23,059	23,158	65	0	0	0
23,159	23,258	67	0	0	0
23,259	23,358	69	0	0	0
23,359	23,458	71	0	0	0
23,459	23,558	73	0	0	0
23,559	23,658	75	0	0	0
23,659	23,758	77	0	0	0
23,759	23,858	79	0	0	0
23,859	23,958	81	0	0	0
23,959	24,058	83	0	0	0
24,059	24,158	85	0	0	0
24,159	24,258	87	0	0	0
24,259	24,358	89	0	0	0
24,359	24,458	91	0	0	0
24,459	24,558	93	0	0	0
24,559	24,658	95	0	0	0
24,659	24,758	97	0	0	0
24,759	24,858	99	0	0	0
24,859	24,958	101	0	0	0
24,959	25,058	103	0	0	0
25,059	25,158	105	0	0	0
25,159	25,258	107	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
25,259	25,358	109	0	0	0
25,359	25,458	111	0	0	0
25,459	25,558	113	0	0	0
25,559	25,658	115	0	0	0
25,659	25,758	117	0	0	0
25,759	25,858	119	0	0	0
25,859	25,958	121	0	0	0
25,959	26,058	123	0	0	0
26,059	26,158	125	0	0	0
26,159	26,258	127	0	0	0
26,259	26,358	129	0	0	0
26,359	26,458	131	0	0	0
26,459	26,558	133	0	0	0
26,559	26,658	135	0	0	0
26,659	26,758	137	0	0	0
26,759	26,858	139	0	0	0
26,859	26,958	141	0	0	0
26,959	27,058	143	0	0	0
27,059	27,158	145	0	0	0
27,159	27,258	147	0	0	0
27,259	27,358	149	0	0	0
27,359	27,458	151	0	0	0
27,459	27,558	153	0	0	0
27,559	27,658	155	0	0	0
27,659	27,758	157	0	0	0
27,759	27,858	159	0	0	0
27,859	27,958	161	0	0	0
27,959	28,058	163	0	0	0
28,059	28,158	165	0	0	0
28,159	28,258	167	0	0	0
28,259	28,358	169	0	0	0
28,359	28,458	171	0	0	0
28,459	28,558	173	0	0	0
28,559	28,658	175	0	0	0
28,659	28,758	177	0	0	0
28,759	28,858	179	0	0	0
28,859	28,958	181	0	0	0
28,959	29,058	183	0	0	0
29,059	29,158	185	0	0	0
29,159	29,258	187	0	0	0
29,259	29,358	189	0	0	0
29,359	29,458	191	0	0	0
29,459	29,558	193	0	0	0
29,559	29,658	195	0	0	0
29,659	29,758	197	0	0	0
29,759	29,858	199	0	0	0
29,859	29,958	201	0	0	0
29,959	30,058	203	0	0	0
30,059	30,158	205	0	0	0
30,159	30,258	207	0	0	0
30,259	30,358	209	0	0	0
30,359	30,458	211	0	0	0
30,459	30,558	213	0	0	0
30,559	30,658	215	0	0	0
30,659	30,758	217	0	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
30,759	30,858	219	0	0	0
30,859	30,958	221	0	0	0
30,959	31,058	223	0	0	0
31,059	31,158	225	0	0	0
31,159	31,258	227	0	0	0
31,259	31,358	229	0	0	0
31,359	31,458	231	0	0	0
31,459	31,558	233	0	0	0
31,559	31,658	235	0	0	0
31,659	31,758	237	0	0	0
31,759	31,858	239	0	0	0
31,859	31,958	241	0	0	0
31,959	32,058	243	0	0	0
32,059	32,158	245	0	0	0
32,159	32,258	247	0	0	0
32,259	32,358	249	0	0	0
32,359	32,458	251	0	0	0
32,459	32,558	253	2	0	0
32,559	32,658	255	4	0	0
32,659	32,758	257	6	0	0
32,759	32,858	259	8	0	0
32,859	32,958	261	10	0	0
32,959	33,058	263	12	0	0
33,059	33,158	265	14	0	0
33,159	33,258	267	16	0	0
33,259	33,358	269	18	0	0
33,359	33,458	271	20	0	0
33,459	33,558	273	22	0	0
33,559	33,658	275	24	0	0
33,659	33,758	278	27	0	0
33,759	33,858	282	31	0	0
33,859	33,958	286	35	0	0
33,959	34,058	290	39	0	0
34,059	34,158	294	43	0	0
34,159	34,258	298	47	0	0
34,259	34,358	302	51	0	0
34,359	34,458	306	55	0	0
34,459	34,558	310	59	0	0
34,559	34,658	314	63	0	0
34,659	34,758	318	67	0	0
34,759	34,858	322	71	0	0
34,859	34,958	326	75	0	0
34,959	35,058	330	79	0	0
35,059	35,158	334	83	0	0
35,159	35,258	338	87	0	0
35,259	35,358	342	91	0	0
35,359	35,458	346	95	0	0
35,459	35,558	350	99	0	0
35,559	35,658	354	103	0	0
35,659	35,758	358	107	0	0
35,759	35,858	362	111	0	0
35,859	35,958	366	115	0	0
35,959	36,058	370	119	0	0
36,059	36,158	374	123	0	0
36,159	36,258	378	127	0	0

Married Filing Jointly or Qualifying Widow(er) (continued)

2002 California 2EZ Table

This table gives you credit for \$6,008 for your standard deduction, \$160 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
36,259	36,358	382	131	0	0
36,359	36,458	386	135	0	0
36,459	36,558	390	139	0	0
36,559	36,658	394	143	0	0
36,659	36,758	398	147	0	0
36,759	36,858	402	151	0	0
36,859	36,958	406	155	0	0
36,959	37,058	410	159	0	0
37,059	37,158	414	163	0	0
37,159	37,258	418	167	0	0
37,259	37,358	422	171	0	0
37,359	37,458	426	175	0	0
37,459	37,558	430	179	0	0
37,559	37,658	434	183	0	0
37,659	37,758	438	187	0	0
37,759	37,858	442	191	0	0
37,859	37,958	446	195	0	0
37,959	38,058	450	199	0	0
38,059	38,158	454	203	0	0
38,159	38,258	458	207	0	0
38,259	38,358	462	211	0	0
38,359	38,458	466	215	0	0
38,459	38,558	470	219	0	0
38,559	38,658	474	223	0	0
38,659	38,758	478	227	0	0
38,759	38,858	482	231	0	0
38,859	38,958	486	235	0	0
38,959	39,058	490	239	0	0
39,059	39,158	494	243	0	0
39,159	39,258	498	247	0	0
39,259	39,358	502	251	0	0
39,359	39,458	506	255	4	0
39,459	39,558	510	259	8	0
39,559	39,658	514	263	12	0
39,659	39,758	518	267	16	0
39,759	39,858	522	271	20	0
39,859	39,958	526	275	24	0
39,959	40,058	530	279	28	0
40,059	40,158	534	283	32	0
40,159	40,258	538	287	36	0
40,259	40,358	542	291	40	0
40,359	40,458	546	295	44	0
40,459	40,558	550	299	48	0
40,559	40,658	554	303	52	0
40,659	40,758	558	307	56	0
40,759	40,858	562	311	60	0
40,859	40,958	566	315	64	0
40,959	41,058	570	319	68	0
41,059	41,158	574	323	72	0
41,159	41,258	578	327	76	0
41,259	41,358	582	331	80	0
41,359	41,458	586	335	84	0
41,459	41,558	590	339	88	0
41,559	41,658	594	343	92	0
41,659	41,758	598	347	96	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
41,759	41,858	602	351	100	0
41,859	41,958	606	355	104	0
41,959	42,058	610	359	108	0
42,059	42,158	614	363	112	0
42,159	42,258	618	367	116	0
42,259	42,358	622	371	120	0
42,359	42,458	626	375	124	0
42,459	42,558	630	379	128	0
42,559	42,658	634	383	132	0
42,659	42,758	638	387	136	0
42,759	42,858	642	391	140	0
42,859	42,958	646	395	144	0
42,959	43,058	650	399	148	0
43,059	43,158	654	403	152	0
43,159	43,258	658	407	156	0
43,259	43,358	662	411	160	0
43,359	43,458	666	415	164	0
43,459	43,558	670	419	168	0
43,559	43,658	674	423	172	0
43,659	43,758	678	427	176	0
43,759	43,858	682	431	180	0
43,859	43,958	686	435	184	0
43,959	44,058	690	439	188	0
44,059	44,158	694	443	192	0
44,159	44,258	698	447	196	0
44,259	44,358	702	451	200	0
44,359	44,458	706	455	204	0
44,459	44,558	710	459	208	0
44,559	44,658	714	463	212	0
44,659	44,758	718	467	216	0
44,759	44,858	722	471	220	0
44,859	44,958	726	475	224	0
44,959	45,058	730	479	228	0
45,059	45,158	734	483	232	0
45,159	45,258	738	487	236	0
45,259	45,358	742	491	240	0
45,359	45,458	746	495	244	0
45,459	45,558	750	499	248	0
45,559	45,658	754	503	252	1
45,659	45,758	758	507	256	5
45,759	45,858	762	511	260	9
45,859	45,958	766	515	264	13
45,959	46,058	770	519	268	17
46,059	46,158	774	523	272	21
46,159	46,258	778	527	276	25
46,259	46,358	782	531	280	29
46,359	46,458	786	535	284	33
46,459	46,558	790	539	288	37
46,559	46,658	794	543	292	41
46,659	46,758	798	547	296	45
46,759	46,858	802	551	300	49
46,859	46,958	806	555	304	53
46,959	47,058	810	559	308	57
47,059	47,158	814	563	312	61
47,159	47,258	818	567	316	65

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
47,259	47,358	822	571	320	69
47,359	47,458	826	575	324	73
47,459	47,558	830	579	328	77
47,559	47,658	834	583	332	81
47,659	47,758	838	587	336	85
47,759	47,858	842	591	340	89
47,859	47,958	846	595	344	93
47,959	48,058	850	599	348	97
48,059	48,158	854	603	352	101
48,159	48,258	858	607	356	105
48,259	48,358	862	611	360	109
48,359	48,458	866	615	364	113
48,459	48,558	870	619	368	117
48,559	48,658	874	623	372	121
48,659	48,758	878	627	376	125
48,759	48,858	882	631	380	129
48,859	48,958	886	635	384	133
48,959	49,058	890	639	388	137
49,059	49,158	894	643	392	141
49,159	49,258	898	647	396	145
49,259	49,358	902	651	400	149
49,359	49,458	906	655	404	153
49,459	49,558	910	659	408	157
49,559	49,658	914	663	412	161
49,659	49,758	919	668	417	166
49,759	49,858	925	674	423	172
49,859	49,958	931	680	429	178
49,959	50,058	937	686	435	184
50,059	50,158	943	692	441	190
50,159	50,258	949	698	447	196
50,259	50,358	955	704	453	202
50,359	50,458	961	710	459	208
50,459	50,558	967	716	465	214
50,559	50,658	973	722	471	220
50,659	50,758	979	728	477	226
50,759	50,858	985	734	483	232
50,859	50,958	991	740	489	238
50,959	51,058	997	746	495	244
51,059	51,158	1,003	752	501	250
51,159	51,258	1,009	758	507	256
51,259	51,358	1,015	764	513	262
51,359	51,458	1,021	770	519	268
51,459	51,558	1,027	776	525	274
51,559	51,658	1,033	782	531	280
51,659	51,758	1,039	788	537	286
51,759	51,858	1,045	794	543	292
51,859	51,958	1,051	800	549	298
51,959	52,058	1,057	806	555	304
52,059	52,158	1,063	812	561	310
52,159	52,258	1,069	818	567	316
52,259	52,358	1,075	824	573	322
52,359	52,458	1,081	830	579	328
52,459	52,558	1,087	836	585	334
52,559	52,658	1,093	842	591	340
52,659	52,758	1,099	848	597	346

Married Filing Jointly or Qualifying Widow(er) (continued)

2002 California 2EZ Table

This table gives you credit for \$6,008 for your standard deduction, \$160 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
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If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
52,759	52,858	1,105	854	603	352
52,859	52,958	1,111	860	609	358
52,959	53,058	1,117	866	615	364
53,059	53,158	1,123	872	621	370
53,159	53,258	1,129	878	627	376
53,259	53,358	1,135	884	633	382
53,359	53,458	1,141	890	639	388
53,459	53,558	1,147	896	645	394
53,559	53,658	1,153	902	651	400
53,659	53,758	1,159	908	657	406
53,759	53,858	1,165	914	663	412
53,859	53,958	1,171	920	669	418
53,959	54,058	1,177	926	675	424
54,059	54,158	1,183	932	681	430
54,159	54,258	1,189	938	687	436
54,259	54,358	1,195	944	693	442
54,359	54,458	1,201	950	699	448
54,459	54,558	1,207	956	705	454
54,559	54,658	1,213	962	711	460
54,659	54,758	1,219	968	717	466
54,759	54,858	1,225	974	723	472
54,859	54,958	1,231	980	729	478
54,959	55,058	1,237	986	735	484
55,059	55,158	1,243	992	741	490
55,159	55,258	1,249	998	747	496
55,259	55,358	1,255	1,004	753	502
55,359	55,458	1,261	1,010	759	508
55,459	55,558	1,267	1,016	765	514
55,559	55,658	1,273	1,022	771	520
55,659	55,758	1,279	1,028	777	526
55,759	55,858	1,285	1,034	783	532
55,859	55,958	1,291	1,040	789	538
55,959	56,058	1,297	1,046	795	544
56,059	56,158	1,303	1,052	801	550
56,159	56,258	1,309	1,058	807	556
56,259	56,358	1,315	1,064	813	562
56,359	56,458	1,321	1,070	819	568
56,459	56,558	1,327	1,076	825	574
56,559	56,658	1,333	1,082	831	580
56,659	56,758	1,339	1,088	837	586
56,759	56,858	1,345	1,094	843	592
56,859	56,958	1,351	1,100	849	598
56,959	57,058	1,357	1,106	855	604
57,059	57,158	1,363	1,112	861	610
57,159	57,258	1,369	1,118	867	616
57,259	57,358	1,375	1,124	873	622
57,359	57,458	1,381	1,130	879	628
57,459	57,558	1,387	1,136	885	634
57,559	57,658	1,393	1,142	891	640
57,659	57,758	1,399	1,148	897	646
57,759	57,858	1,405	1,154	903	652
57,859	57,958	1,411	1,160	909	658
57,959	58,058	1,417	1,166	915	664
58,059	58,158	1,423	1,172	921	670
58,159	58,258	1,429	1,178	927	676

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
58,259	58,358	1,435	1,184	933	682
58,359	58,458	1,441	1,190	939	688
58,459	58,558	1,447	1,196	945	694
58,559	58,658	1,453	1,202	951	700
58,659	58,758	1,459	1,208	957	706
58,759	58,858	1,465	1,214	963	712
58,859	58,958	1,471	1,220	969	718
58,959	59,058	1,477	1,226	975	724
59,059	59,158	1,483	1,232	981	730
59,159	59,258	1,489	1,238	987	736
59,259	59,358	1,495	1,244	993	742
59,359	59,458	1,501	1,250	999	748
59,459	59,558	1,507	1,256	1,005	754
59,559	59,658	1,513	1,262	1,011	760
59,659	59,758	1,519	1,268	1,017	766
59,759	59,858	1,525	1,274	1,023	772
59,859	59,958	1,531	1,280	1,029	778
59,959	60,058	1,537	1,286	1,035	784
60,059	60,158	1,543	1,292	1,041	790
60,159	60,258	1,549	1,298	1,047	796
60,259	60,358	1,555	1,304	1,053	802
60,359	60,458	1,561	1,310	1,059	808
60,459	60,558	1,567	1,316	1,065	814
60,559	60,658	1,573	1,322	1,071	820
60,659	60,758	1,579	1,328	1,077	826
60,759	60,858	1,585	1,334	1,083	832
60,859	60,958	1,591	1,340	1,089	838
60,959	61,058	1,597	1,346	1,095	844
61,059	61,158	1,603	1,352	1,101	850
61,159	61,258	1,609	1,358	1,107	856
61,259	61,358	1,615	1,364	1,113	862
61,359	61,458	1,621	1,370	1,119	868
61,459	61,558	1,627	1,376	1,125	874
61,559	61,658	1,633	1,382	1,131	880
61,659	61,758	1,639	1,388	1,137	886
61,759	61,858	1,645	1,394	1,143	892
61,859	61,958	1,651	1,400	1,149	898
61,959	62,058	1,657	1,406	1,155	904
62,059	62,158	1,663	1,412	1,161	910
62,159	62,258	1,669	1,418	1,167	916
62,259	62,358	1,675	1,424	1,173	922
62,359	62,458	1,681	1,430	1,179	928
62,459	62,558	1,687	1,436	1,185	934
62,559	62,658	1,693	1,442	1,191	940
62,659	62,758	1,699	1,448	1,197	946
62,759	62,858	1,705	1,454	1,203	952
62,859	62,958	1,711	1,460	1,209	958
62,959	63,058	1,717	1,466	1,215	964
63,059	63,158	1,723	1,472	1,221	970
63,159	63,258	1,729	1,478	1,227	976
63,259	63,358	1,735	1,484	1,233	982
63,359	63,458	1,741	1,490	1,239	988
63,459	63,558	1,747	1,496	1,245	994
63,559	63,658	1,753	1,502	1,251	1,000
63,659	63,758	1,759	1,508	1,257	1,006

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
63,759	63,858	1,765	1,514	1,263	1,012
63,859	63,958	1,771	1,520	1,269	1,018
63,959	64,058	1,777	1,526	1,275	1,024
64,059	64,158	1,783	1,532	1,281	1,030
64,159	64,258	1,789	1,538	1,287	1,036
64,259	64,358	1,795	1,544	1,293	1,042
64,359	64,458	1,801	1,550	1,299	1,048
64,459	64,558	1,807	1,556	1,305	1,054
64,559	64,658	1,813	1,562	1,311	1,060
64,659	64,758	1,819	1,568	1,317	1,066
64,759	64,858	1,825	1,574	1,323	1,072
64,859	64,958	1,831	1,580	1,329	1,078
64,959	65,058	1,837	1,586	1,335	1,084
65,059	65,158	1,843	1,592	1,341	1,090
65,159	65,258	1,849	1,598	1,347	1,096
65,259	65,358	1,855	1,604	1,353	1,102
65,359	65,458	1,861	1,610	1,359	1,108
65,459	65,558	1,867	1,616	1,365	1,114
65,559	65,658	1,873	1,622	1,371	1,120
65,659	65,758	1,879	1,628	1,377	1,126
65,759	65,858	1,885	1,634	1,383	1,132
65,859	65,958	1,891	1,640	1,389	1,138
65,959	66,058	1,897	1,646	1,395	1,144
66,059	66,158	1,903	1,652	1,401	1,150
66,159	66,258	1,909	1,658	1,407	1,156
66,259	66,358	1,915	1,664	1,413	1,162
66,359	66,458	1,921	1,670	1,419	1,168
66,459	66,558	1,927	1,676	1,425	1,174
66,559	66,658	1,933	1,682	1,431	1,180
66,659	66,758	1,941	1,690	1,439	1,188
66,759	66,858	1,949	1,698	1,447	1,196
66,859	66,958	1,957	1,706	1,455	1,204
66,959	67,058	1,965	1,714	1,463	1,212
67,059	67,158	1,973	1,722	1,471	1,220
67,159	67,258	1,981	1,730	1,479	1,228
67,259	67,358	1,989	1,738	1,487	1,236
67,359	67,458	1,997	1,746	1,495	1,244
67,459	67,558	2,005	1,754	1,503	1,252
67,559	67,658	2,013	1,762	1,511	1,260
67,659	67,758	2,021	1,770	1,519	1,268
67,759	67,858	2,029	1,778	1,527	1,276
67,859	67,958	2,037	1,786	1,535	1,284
67,959	68,058	2,045	1,794	1,543	1,292
68,059	68,158	2,053	1,802	1,551	1,300
68,159	68,258	2,061	1,810	1,559	1,308
68,259	68,358	2,069	1,818	1,567	1,316
68,359	68,458	2,077	1,826	1,575	1,324
68,459	68,558	2,085	1,834	1,583	1,332
68,559	68,658	2,093	1,842	1,591	1,340
68,659	68,758	2,101	1,850	1,599	1,348
68,759	68,858	2,109	1,858	1,607	1,356
68,859	68,958	2,117	1,866	1,615	1,364
68,959	69,058	2,125	1,874	1,623	1,372
69,059	69,158	2,133	1,882	1,631	1,380
69,159	69,258	2,141	1,890	1,639	1,388

Married Filing Jointly or Qualifying Widow(er) (continued)

2002 California 2EZ Table

This table gives you credit for \$6,008 for your standard deduction, \$160 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
69,259	69,358	2,149	1,898	1,647	1,396
69,359	69,458	2,157	1,906	1,655	1,404
69,459	69,558	2,165	1,914	1,663	1,412
69,559	69,658	2,173	1,922	1,671	1,420
69,659	69,758	2,181	1,930	1,679	1,428
69,759	69,858	2,189	1,938	1,687	1,436
69,859	69,958	2,197	1,946	1,695	1,444
69,959	70,058	2,205	1,954	1,703	1,452
70,059	70,158	2,213	1,962	1,711	1,460
70,159	70,258	2,221	1,970	1,719	1,468
70,259	70,358	2,229	1,978	1,727	1,476
70,359	70,458	2,237	1,986	1,735	1,484
70,459	70,558	2,245	1,994	1,743	1,492
70,559	70,658	2,253	2,002	1,751	1,500
70,659	70,758	2,261	2,010	1,759	1,508
70,759	70,858	2,269	2,018	1,767	1,516
70,859	70,958	2,277	2,026	1,775	1,524
70,959	71,058	2,285	2,034	1,783	1,532
71,059	71,158	2,293	2,042	1,791	1,540
71,159	71,258	2,301	2,050	1,799	1,548
71,259	71,358	2,309	2,058	1,807	1,556
71,359	71,458	2,317	2,066	1,815	1,564
71,459	71,558	2,325	2,074	1,823	1,572
71,559	71,658	2,333	2,082	1,831	1,580
71,659	71,758	2,341	2,090	1,839	1,588
71,759	71,858	2,349	2,098	1,847	1,596
71,859	71,958	2,357	2,106	1,855	1,604
71,959	72,058	2,365	2,114	1,863	1,612
72,059	72,158	2,373	2,122	1,871	1,620
72,159	72,258	2,381	2,130	1,879	1,628
72,259	72,358	2,389	2,138	1,887	1,636
72,359	72,458	2,397	2,146	1,895	1,644
72,459	72,558	2,405	2,154	1,903	1,652
72,559	72,658	2,413	2,162	1,911	1,660
72,659	72,758	2,421	2,170	1,919	1,668
72,759	72,858	2,429	2,178	1,927	1,676
72,859	72,958	2,437	2,186	1,935	1,684
72,959	73,058	2,445	2,194	1,943	1,692
73,059	73,158	2,453	2,202	1,951	1,700
73,159	73,258	2,461	2,210	1,959	1,708
73,259	73,358	2,469	2,218	1,967	1,716
73,359	73,458	2,477	2,226	1,975	1,724
73,459	73,558	2,485	2,234	1,983	1,732
73,559	73,658	2,493	2,242	1,991	1,740
73,659	73,758	2,501	2,250	1,999	1,748
73,759	73,858	2,509	2,258	2,007	1,756
73,859	73,958	2,517	2,266	2,015	1,764
73,959	74,058	2,525	2,274	2,023	1,772
74,059	74,158	2,533	2,282	2,031	1,780
74,159	74,258	2,541	2,290	2,039	1,788
74,259	74,358	2,549	2,298	2,047	1,796
74,359	74,458	2,557	2,306	2,055	1,804
74,459	74,558	2,565	2,314	2,063	1,812
74,559	74,658	2,573	2,322	2,071	1,820
74,659	74,758	2,581	2,330	2,079	1,828

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
74,759	74,858	2,589	2,338	2,087	1,836
74,859	74,958	2,597	2,346	2,095	1,844
74,959	75,058	2,605	2,354	2,103	1,852
75,059	75,158	2,613	2,362	2,111	1,860
75,159	75,258	2,621	2,370	2,119	1,868
75,259	75,358	2,629	2,378	2,127	1,876
75,359	75,458	2,637	2,386	2,135	1,884
75,459	75,558	2,645	2,394	2,143	1,892
75,559	75,658	2,653	2,402	2,151	1,900
75,659	75,758	2,661	2,410	2,159	1,908
75,759	75,858	2,669	2,418	2,167	1,916
75,859	75,958	2,677	2,426	2,175	1,924
75,959	76,058	2,685	2,434	2,183	1,932
76,059	76,158	2,693	2,442	2,191	1,940
76,159	76,258	2,701	2,450	2,199	1,948
76,259	76,358	2,709	2,458	2,207	1,956
76,359	76,458	2,717	2,466	2,215	1,964
76,459	76,558	2,725	2,474	2,223	1,972
76,559	76,658	2,733	2,482	2,231	1,980
76,659	76,758	2,741	2,490	2,239	1,988
76,759	76,858	2,749	2,498	2,247	1,996
76,859	76,958	2,757	2,506	2,255	2,004
76,959	77,058	2,765	2,514	2,263	2,012
77,059	77,158	2,773	2,522	2,271	2,020
77,159	77,258	2,781	2,530	2,279	2,028
77,259	77,358	2,789	2,538	2,287	2,036
77,359	77,458	2,797	2,546	2,295	2,044
77,459	77,558	2,805	2,554	2,303	2,052
77,559	77,658	2,813	2,562	2,311	2,060
77,659	77,758	2,821	2,570	2,319	2,068
77,759	77,858	2,829	2,578	2,327	2,076
77,859	77,958	2,837	2,586	2,335	2,084
77,959	78,058	2,845	2,594	2,343	2,092
78,059	78,158	2,853	2,602	2,351	2,100
78,159	78,258	2,861	2,610	2,359	2,108
78,259	78,358	2,869	2,618	2,367	2,116
78,359	78,458	2,877	2,626	2,375	2,124
78,459	78,558	2,885	2,634	2,383	2,132
78,559	78,658	2,893	2,642	2,391	2,140
78,659	78,758	2,901	2,650	2,399	2,148
78,759	78,858	2,909	2,658	2,407	2,156
78,859	78,958	2,917	2,666	2,415	2,164
78,959	79,058	2,925	2,674	2,423	2,172
79,059	79,158	2,933	2,682	2,431	2,180
79,159	79,258	2,941	2,690	2,439	2,188
79,259	79,358	2,949	2,698	2,447	2,196
79,359	79,458	2,957	2,706	2,455	2,204
79,459	79,558	2,965	2,714	2,463	2,212
79,559	79,658	2,973	2,722	2,471	2,220
79,659	79,758	2,981	2,730	2,479	2,228
79,759	79,858	2,989	2,738	2,487	2,236
79,859	79,958	2,997	2,746	2,495	2,244
79,959	80,058	3,005	2,754	2,503	2,252
80,059	80,158	3,013	2,762	2,511	2,260
80,159	80,258	3,021	2,770	2,519	2,268

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
80,259	80,358	3,029	2,778	2,527	2,276
80,359	80,458	3,037	2,786	2,535	2,284
80,459	80,558	3,045	2,794	2,543	2,292
80,559	80,658	3,053	2,802	2,551	2,300
80,659	80,758	3,061	2,810	2,559	2,308
80,759	80,858	3,069	2,818	2,567	2,316
80,859	80,958	3,077	2,826	2,575	2,324
80,959	81,058	3,085	2,834	2,583	2,332
81,059	81,158	3,093	2,842	2,591	2,340
81,159	81,258	3,101	2,850	2,599	2,348
81,259	81,358	3,109	2,858	2,607	2,356
81,359	81,458	3,117	2,866	2,615	2,364
81,459	81,558	3,125	2,874	2,623	2,372
81,559	81,658	3,133	2,882	2,631	2,380
81,659	81,758	3,141	2,890	2,639	2,388
81,759	81,858	3,149	2,898	2,647	2,396
81,859	81,958	3,157	2,906	2,655	2,404
81,959	82,058	3,165	2,914	2,663	2,412
82,059	82,158	3,173	2,922	2,671	2,420
82,159	82,258	3,181	2,930	2,679	2,428
82,259	82,358	3,189	2,938	2,687	2,436
82,359	82,458	3,197	2,946	2,695	2,444
82,459	82,558	3,205	2,954	2,703	2,452
82,559	82,658	3,213	2,962	2,711	2,460
82,659	82,758	3,223	2,972	2,721	2,470
82,759	82,858	3,232	2,981	2,730	2,479
82,859	82,958	3,241	2,990	2,739	2,488
82,959	83,058	3,251	3,000	2,749	2,498
83,059	83,158	3,260	3,009	2,758	2,507
83,159	83,258	3,269	3,018	2,767	2,516
83,259	83,358	3,279	3,028	2,777	2,526
83,359	83,458	3,288	3,037	2,786	2,535
83,459	83,558	3,297	3,046	2,795	2,544
83,559	83,658	3,306	3,055	2,804	2,553
83,659	83,758	3,316	3,065	2,814	2,563
83,759	83,858	3,325	3,074	2,823	2,572
83,859	83,958	3,334	3,083	2,832	2,581
83,959	84,058	3,344	3,093	2,842	2,591
84,059	84,158	3,353	3,102	2,851	2,600
84,159	84,258	3,362	3,111	2,860	2,609
84,259	84,358	3,372	3,121	2,870	2,619
84,359	84,458	3,381	3,130	2,879	2,628
84,459	84,558	3,390	3,139	2,888	2,637
84,559	84,658	3,399	3,148	2,897	2,646
84,659	84,758	3,409	3,158	2,907	2,656
84,759	84,858	3,418	3,167	2,916	2,665
84,859	84,958	3,427	3,176	2,925	2,674
84,959	85,058	3,437	3,186	2,935	2,684
85,059	85,158	3,446	3,195	2,944	2,693
85,159	85,258	3,455	3,204	2,953	2,702
85,259	85,358	3,465	3,214	2,963	2,712
85,359	85,458	3,474	3,223	2,972	2,721
85,459	85,558	3,483	3,232	2,981	2,730
85,559	85,658	3,492	3,241	2,990	2,739
85,659	85,758	3,502	3,251	3,000	2,749

Married Filing Jointly or Qualifying Widow(er) (continued)

2002 California 2EZ Table

This table gives you credit for \$6,008 for your standard deduction, \$160 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
85,759	85,858	3,511	3,260	3,009	2,758
85,859	85,958	3,520	3,269	3,018	2,767
85,959	86,058	3,530	3,279	3,028	2,777
86,059	86,158	3,539	3,288	3,037	2,786
86,159	86,258	3,548	3,297	3,046	2,795
86,259	86,358	3,558	3,307	3,056	2,805
86,359	86,458	3,567	3,316	3,065	2,814
86,459	86,558	3,576	3,325	3,074	2,823
86,559	86,658	3,585	3,334	3,083	2,832
86,659	86,758	3,595	3,344	3,093	2,842
86,759	86,858	3,604	3,353	3,102	2,851
86,859	86,958	3,613	3,362	3,111	2,860
86,959	87,058	3,623	3,372	3,121	2,870
87,059	87,158	3,632	3,381	3,130	2,879
87,159	87,258	3,641	3,390	3,139	2,888
87,259	87,358	3,651	3,400	3,149	2,898
87,359	87,458	3,660	3,409	3,158	2,907
87,459	87,558	3,669	3,418	3,167	2,916
87,559	87,658	3,678	3,427	3,176	2,925
87,659	87,758	3,688	3,437	3,186	2,935
87,759	87,858	3,697	3,446	3,195	2,944
87,859	87,958	3,706	3,455	3,204	2,953
87,959	88,058	3,716	3,465	3,214	2,963
88,059	88,158	3,725	3,474	3,223	2,972
88,159	88,258	3,734	3,483	3,232	2,981
88,259	88,358	3,744	3,493	3,242	2,991
88,359	88,458	3,753	3,502	3,251	3,000
88,459	88,558	3,762	3,511	3,260	3,009
88,559	88,658	3,771	3,520	3,269	3,018
88,659	88,758	3,781	3,530	3,279	3,028
88,759	88,858	3,790	3,539	3,288	3,037
88,859	88,958	3,799	3,548	3,297	3,046
88,959	89,058	3,809	3,558	3,307	3,056
89,059	89,158	3,818	3,567	3,316	3,065
89,159	89,258	3,827	3,576	3,325	3,074
89,259	89,358	3,837	3,586	3,335	3,084
89,359	89,458	3,846	3,595	3,344	3,093
89,459	89,558	3,855	3,604	3,353	3,102
89,559	89,658	3,864	3,613	3,362	3,111
89,659	89,758	3,874	3,623	3,372	3,121
89,759	89,858	3,883	3,632	3,381	3,130
89,859	89,958	3,892	3,641	3,390	3,139
89,959	90,058	3,902	3,651	3,400	3,149
90,059	90,158	3,911	3,660	3,409	3,158
90,159	90,258	3,920	3,669	3,418	3,167
90,259	90,358	3,930	3,679	3,428	3,177
90,359	90,458	3,939	3,688	3,437	3,186
90,459	90,558	3,948	3,697	3,446	3,195
90,559	90,658	3,957	3,706	3,455	3,204
90,659	90,758	3,967	3,716	3,465	3,214
90,759	90,858	3,976	3,725	3,474	3,223
90,859	90,958	3,985	3,734	3,483	3,232
90,959	91,058	3,995	3,744	3,493	3,242
91,059	91,158	4,004	3,753	3,502	3,251
91,159	91,258	4,013	3,762	3,511	3,260
91,259	91,358	4,023	3,772	3,521	3,270
91,359	91,458	4,032	3,781	3,530	3,279
91,459	91,558	4,041	3,790	3,539	3,288
91,559	91,658	4,050	3,799	3,548	3,297
91,659	91,758	4,060	3,809	3,558	3,307
91,759	91,858	4,069	3,818	3,567	3,316
91,859	91,958	4,078	3,827	3,576	3,325
91,959	92,058	4,088	3,837	3,586	3,335
92,059	92,158	4,097	3,846	3,595	3,344
92,159	92,258	4,106	3,855	3,604	3,353
92,259	92,358	4,116	3,865	3,614	3,363
92,359	92,458	4,125	3,874	3,623	3,372
92,459	92,558	4,134	3,883	3,632	3,381
92,559	92,658	4,143	3,892	3,641	3,390
92,659	92,758	4,153	3,902	3,651	3,400
92,759	92,858	4,162	3,911	3,660	3,409
92,859	92,958	4,171	3,920	3,669	3,418
92,959	93,058	4,181	3,930	3,679	3,428
93,059	93,158	4,190	3,939	3,688	3,437
93,159	93,258	4,199	3,948	3,697	3,446
93,259	93,358	4,209	3,958	3,707	3,456
93,359	93,458	4,218	3,967	3,716	3,465
93,459	93,558	4,227	3,976	3,725	3,474
93,559	93,658	4,236	3,985	3,734	3,483
93,659	93,758	4,246	3,995	3,744	3,493
93,759	93,858	4,255	4,004	3,753	3,502
93,859	93,958	4,264	4,013	3,762	3,511
93,959	94,058	4,274	4,023	3,772	3,521
94,059	94,158	4,283	4,032	3,781	3,530
94,159	94,258	4,292	4,041	3,790	3,539
94,259	94,358	4,302	4,051	3,800	3,549
94,359	94,458	4,311	4,060	3,809	3,558
94,459	94,558	4,320	4,069	3,818	3,567
94,559	94,658	4,329	4,078	3,827	3,576
94,659	94,758	4,339	4,088	3,837	3,586
94,759	94,858	4,348	4,097	3,846	3,595
94,859	94,958	4,357	4,106	3,855	3,604
94,959	95,058	4,367	4,116	3,865	3,614
95,059	95,158	4,376	4,125	3,874	3,623
95,159	95,258	4,385	4,134	3,883	3,632
95,259	95,358	4,395	4,144	3,893	3,642
95,359	95,458	4,404	4,153	3,902	3,651
95,459	95,558	4,413	4,162	3,911	3,660
95,559	95,658	4,422	4,171	3,920	3,669
95,659	95,758	4,432	4,181	3,930	3,679
95,759	95,858	4,441	4,190	3,939	3,688
95,859	95,958	4,450	4,199	3,948	3,697
95,959	96,058	4,460	4,209	3,958	3,707
96,059	96,158	4,469	4,218	3,967	3,716
96,159	96,258	4,478	4,227	3,976	3,725
96,259	96,358	4,488	4,237	3,986	3,735
96,359	96,458	4,497	4,246	3,995	3,744
96,459	96,558	4,506	4,255	4,004	3,753
96,559	96,658	4,515	4,264	4,013	3,762
96,659	96,758	4,525	4,274	4,023	3,772
96,759	96,858	4,534	4,283	4,032	3,781
96,859	96,958	4,543	4,292	4,041	3,790
96,959	97,058	4,553	4,302	4,051	3,800
97,059	97,158	4,562	4,311	4,060	3,809
97,159	97,258	4,571	4,320	4,069	3,818
97,259	97,358	4,581	4,330	4,079	3,828
97,359	97,458	4,590	4,339	4,088	3,837
97,459	97,558	4,599	4,348	4,097	3,846
97,559	97,658	4,608	4,357	4,106	3,855
97,659	97,758	4,618	4,367	4,116	3,865
97,759	97,858	4,627	4,376	4,125	3,874
97,859	97,958	4,636	4,385	4,134	3,883
97,959	98,058	4,646	4,395	4,144	3,893
98,059	98,158	4,655	4,404	4,153	3,902
98,159	98,258	4,664	4,413	4,162	3,911
98,259	98,358	4,674	4,423	4,172	3,921
98,359	98,458	4,683	4,432	4,181	3,930
98,459	98,558	4,692	4,441	4,190	3,939
98,559	98,658	4,701	4,450	4,199	3,948
98,659	98,758	4,711	4,460	4,209	3,958
98,759	98,858	4,720	4,469	4,218	3,967
98,859	98,958	4,729	4,478	4,227	3,976
98,959	99,058	4,739	4,488	4,237	3,986
99,059	99,158	4,748	4,497	4,246	3,995
99,159	99,258	4,757	4,506	4,255	4,004
99,259	99,358	4,767	4,516	4,265	4,014
99,359	99,458	4,776	4,525	4,274	4,023
99,459	99,558	4,785	4,534	4,283	4,032
99,559	99,658	4,794	4,543	4,292	4,041
99,659	99,758	4,804	4,553	4,302	4,051
99,759	99,858	4,813	4,562	4,311	4,060
99,859	99,958	4,822	4,571	4,320	4,069
99,959	100,000	4,832	4,581	4,330	4,079

OVER \$100,000 YOU MUST USE FORM 540A
OR FORM 540. Go to www.ftb.ca.gov

2002 California 2EZ Table

This table gives you credit for \$6,008 for your standard deduction, \$80 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
0	14,058	0	0	0	0	0
14,059	14,158	1	0	0	0	0
14,159	14,258	2	0	0	0	0
14,259	14,358	3	0	0	0	0
14,359	14,458	4	0	0	0	0
14,459	14,558	5	0	0	0	0
14,559	14,658	6	0	0	0	0
14,659	14,758	7	0	0	0	0
14,759	14,858	8	0	0	0	0
14,859	14,958	9	0	0	0	0
14,959	15,058	10	0	0	0	0
15,059	15,158	11	0	0	0	0
15,159	15,258	12	0	0	0	0
15,259	15,358	13	0	0	0	0
15,359	15,458	14	0	0	0	0
15,459	15,558	15	0	0	0	0
15,559	15,658	16	0	0	0	0
15,659	15,758	17	0	0	0	0
15,759	15,858	18	0	0	0	0
15,859	15,958	19	0	0	0	0
15,959	16,058	20	0	0	0	0
16,059	16,158	21	0	0	0	0
16,159	16,258	22	0	0	0	0
16,259	16,358	23	0	0	0	0
16,359	16,458	24	0	0	0	0
16,459	16,558	25	0	0	0	0
16,559	16,658	26	0	0	0	0
16,659	16,758	27	0	0	0	0
16,759	16,858	28	0	0	0	0
16,859	16,958	29	0	0	0	0
16,959	17,058	30	0	0	0	0
17,059	17,158	31	0	0	0	0
17,159	17,258	32	0	0	0	0
17,259	17,358	33	0	0	0	0
17,359	17,458	34	0	0	0	0
17,459	17,558	35	0	0	0	0
17,559	17,658	36	0	0	0	0
17,659	17,758	37	0	0	0	0
17,759	17,858	39	0	0	0	0
17,859	17,958	41	0	0	0	0
17,959	18,058	43	0	0	0	0
18,059	18,158	45	0	0	0	0
18,159	18,258	47	0	0	0	0
18,259	18,358	49	0	0	0	0
18,359	18,458	51	0	0	0	0
18,459	18,558	53	0	0	0	0
18,559	18,658	55	0	0	0	0
18,659	18,758	57	0	0	0	0
18,759	18,858	59	0	0	0	0
18,859	18,958	61	0	0	0	0
18,959	19,058	63	0	0	0	0
19,059	19,158	65	0	0	0	0
19,159	19,258	67	0	0	0	0
19,259	19,358	69	0	0	0	0
19,359	19,458	71	0	0	0	0

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
19,459	19,558	73	0	0	0	0
19,559	19,658	75	0	0	0	0
19,659	19,758	77	0	0	0	0
19,759	19,858	79	0	0	0	0
19,859	19,958	81	0	0	0	0
19,959	20,058	83	0	0	0	0
20,059	20,158	85	0	0	0	0
20,159	20,258	87	0	0	0	0
20,259	20,358	89	0	0	0	0
20,359	20,458	91	0	0	0	0
20,459	20,558	93	0	0	0	0
20,559	20,658	95	0	0	0	0
20,659	20,758	97	0	0	0	0
20,759	20,858	99	0	0	0	0
20,859	20,958	101	0	0	0	0
20,959	21,058	103	0	0	0	0
21,059	21,158	105	0	0	0	0
21,159	21,258	107	0	0	0	0
21,259	21,358	109	0	0	0	0
21,359	21,458	111	0	0	0	0
21,459	21,558	113	0	0	0	0
21,559	21,658	115	0	0	0	0
21,659	21,758	117	0	0	0	0
21,759	21,858	119	0	0	0	0
21,859	21,958	121	0	0	0	0
21,959	22,058	123	0	0	0	0
22,059	22,158	125	0	0	0	0
22,159	22,258	127	0	0	0	0
22,259	22,358	129	0	0	0	0
22,359	22,458	131	0	0	0	0
22,459	22,558	133	0	0	0	0
22,559	22,658	135	0	0	0	0
22,659	22,758	137	0	0	0	0
22,759	22,858	139	0	0	0	0
22,859	22,958	141	0	0	0	0
22,959	23,058	143	0	0	0	0
23,059	23,158	145	0	0	0	0
23,159	23,258	147	0	0	0	0
23,259	23,358	149	0	0	0	0
23,359	23,458	151	0	0	0	0
23,459	23,558	153	0	0	0	0
23,559	23,658	155	0	0	0	0
23,659	23,758	157	0	0	0	0
23,759	23,858	159	0	0	0	0
23,859	23,958	161	0	0	0	0
23,959	24,058	163	0	0	0	0
24,059	24,158	165	0	0	0	0
24,159	24,258	167	0	0	0	0
24,259	24,358	169	0	0	0	0
24,359	24,458	171	0	0	0	0
24,459	24,558	173	0	0	0	0
24,559	24,658	175	0	0	0	0
24,659	24,758	177	0	0	0	0
24,759	24,858	179	0	0	0	0
24,859	24,958	181	0	0	0	0

If Your Income is...	At Least	But not over	Number of Dependents			
			0	1	2	3
24,959	25,058	183	0	0	0	0
25,059	25,158	185	0	0	0	0
25,159	25,258	187	0	0	0	0
25,259	25,358	189	0	0	0	0
25,359	25,458	191	0	0	0	0
25,459	25,558	193	0	0	0	0
25,559	25,658	195	0	0	0	0
25,659	25,758	197	0	0	0	0
25,759	25,858	199	0	0	0	0
25,859	25,958	201	0	0	0	0
25,959	26,058	203	0	0	0	0
26,059	26,158	205	0	0	0	0
26,159	26,258	207	0	0	0	0
26,259	26,358	209	0	0	0	0
26,359	26,458	211	0	0	0	0
26,459	26,558	213	0	0	0	0
26,559	26,658	215	0	0	0	0
26,659	26,758	217	0	0	0	0
26,759	26,858	219	0	0	0	0
26,859	26,958	221	0	0	0	0
26,959	27,058	223	0	0	0	0
27,059	27,158	225	0	0	0	0
27,159	27,258	227	0	0	0	0
27,259	27,358	229	0	0	0	0
27,359	27,458	231	0	0	0	0
27,459	27,558	233	0	0	0	0
27,559	27,658	235	0	0	0	0
27,659	27,758	237	0	0	0	0
27,759	27,858	239	0	0	0	0
27,859	27,958	241	0	0	0	0
27,959	28,058	243	0	0	0	0
28,059	28,158	245	0	0	0	0
28,159	28,258	247	0	0	0	0
28,259	28,358	249	0	0	0	0
28,359	28,458	251	0	0	0	0
28,459	28,558	253	2	0	0	0
28,559	28,658	255	4	0	0	0
28,659	28,758	257	6	0	0	0
28,759	28,858	259	8	0	0	0
28,859	28,958	261	10	0	0	0
28,959	29,058	263	12	0	0	0
29,059	29,158	265	14	0	0	0
29,159	29,258	267	16	0	0	0
29,259	29,358	269	18	0	0	0
29,359	29,458	271	20	0	0	0
29,459	29,558	273	22	0	0	0
29,559	29,658	275	24	0	0	0
29,659	29,758	277	26	0	0	0
29,759	29,858	279	28	0	0	0
29,859	29,958	281	30	0	0	0
29,959	30,058	283	32	0	0	0
30,059	30,158	285	34	0	0	0
30,159	30,258	287	36	0	0	0
30,259	30,358	289	38	0	0	0
30,359	30,458	291	40	0	0	0

2002 California 2EZ Table

Head of Household (continued)

This table gives you credit for \$6,008 for your standard deduction, \$80 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
30,459	30,558	293	42	0	0
30,559	30,658	295	44	0	0
30,659	30,758	297	46	0	0
30,759	30,858	299	48	0	0
30,859	30,958	301	50	0	0
30,959	31,058	303	52	0	0
31,059	31,158	305	54	0	0
31,159	31,258	307	56	0	0
31,259	31,358	309	58	0	0
31,359	31,458	311	60	0	0
31,459	31,558	313	62	0	0
31,559	31,658	315	64	0	0
31,659	31,758	317	66	0	0
31,759	31,858	319	68	0	0
31,859	31,958	321	70	0	0
31,959	32,058	323	72	0	0
32,059	32,158	325	74	0	0
32,159	32,258	327	76	0	0
32,259	32,358	329	78	0	0
32,359	32,458	331	80	0	0
32,459	32,558	333	82	0	0
32,559	32,658	335	84	0	0
32,659	32,758	337	86	0	0
32,759	32,858	339	88	0	0
32,859	32,958	341	90	0	0
32,959	33,058	343	92	0	0
33,059	33,158	345	94	0	0
33,159	33,258	347	96	0	0
33,259	33,358	349	98	0	0
33,359	33,458	351	100	0	0
33,459	33,558	353	102	0	0
33,559	33,658	355	104	0	0
33,659	33,758	358	107	0	0
33,759	33,858	362	111	0	0
33,859	33,958	366	115	0	0
33,959	34,058	370	119	0	0
34,059	34,158	374	123	0	0
34,159	34,258	378	127	0	0
34,259	34,358	382	131	0	0
34,359	34,458	386	135	0	0
34,459	34,558	390	139	0	0
34,559	34,658	394	143	0	0
34,659	34,758	398	147	0	0
34,759	34,858	402	151	0	0
34,859	34,958	406	155	0	0
34,959	35,058	410	159	0	0
35,059	35,158	414	163	0	0
35,159	35,258	418	167	0	0
35,259	35,358	422	171	0	0
35,359	35,458	426	175	0	0
35,459	35,558	430	179	0	0
35,559	35,658	434	183	0	0
35,659	35,758	438	187	0	0
35,759	35,858	442	191	0	0
35,859	35,958	446	195	0	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
35,959	36,058	450	199	0	0
36,059	36,158	454	203	0	0
36,159	36,258	458	207	0	0
36,259	36,358	462	211	0	0
36,359	36,458	466	215	0	0
36,459	36,558	470	219	0	0
36,559	36,658	474	223	0	0
36,659	36,758	478	227	0	0
36,759	36,858	482	231	0	0
36,859	36,958	486	235	0	0
36,959	37,058	490	239	0	0
37,059	37,158	494	243	0	0
37,159	37,258	498	247	0	0
37,259	37,358	502	251	0	0
37,359	37,458	506	255	4	0
37,459	37,558	510	259	8	0
37,559	37,658	514	263	12	0
37,659	37,758	518	267	16	0
37,759	37,858	522	271	20	0
37,859	37,958	526	275	24	0
37,959	38,058	530	279	28	0
38,059	38,158	534	283	32	0
38,159	38,258	538	287	36	0
38,259	38,358	542	291	40	0
38,359	38,458	546	295	44	0
38,459	38,558	550	299	48	0
38,559	38,658	554	303	52	0
38,659	38,758	558	307	56	0
38,759	38,858	562	311	60	0
38,859	38,958	566	315	64	0
38,959	39,058	570	319	68	0
39,059	39,158	574	323	72	0
39,159	39,258	578	327	76	0
39,259	39,358	582	331	80	0
39,359	39,458	586	335	84	0
39,459	39,558	590	339	88	0
39,559	39,658	594	343	92	0
39,659	39,758	598	347	96	0
39,759	39,858	602	351	100	0
39,859	39,958	606	355	104	0
39,959	40,058	610	359	108	0
40,059	40,158	614	363	112	0
40,159	40,258	618	367	116	0
40,259	40,358	622	371	120	0
40,359	40,458	626	375	124	0
40,459	40,558	630	379	128	0
40,559	40,658	634	383	132	0
40,659	40,758	638	387	136	0
40,759	40,858	642	391	140	0
40,859	40,958	646	395	144	0
40,959	41,058	650	399	148	0
41,059	41,158	654	403	152	0
41,159	41,258	658	407	156	0
41,259	41,358	662	411	160	0
41,359	41,458	666	415	164	0

If Your Income is...		Number of Dependents			
At Least	But not over	0	1	2	3
41,459	41,558	670	419	168	0
41,559	41,658	674	423	172	0
41,659	41,758	679	428	177	0
41,759	41,858	685	434	183	0
41,859	41,958	691	440	189	0
41,959	42,058	697	446	195	0
42,059	42,158	703	452	201	0
42,159	42,258	709	458	207	0
42,259	42,358	715	464	213	0
42,359	42,458	721	470	219	0
42,459	42,558	727	476	225	0
42,559	42,658	733	482	231	0
42,659	42,758	739	488	237	0
42,759	42,858	745	494	243	0
42,859	42,958	751	500	249	0
42,959	43,058	757	506	255	4
43,059	43,158	763	512	261	10
43,159	43,258	769	518	267	16
43,259	43,358	775	524	273	22
43,359	43,458	781	530	279	28
43,459	43,558	787	536	285	34
43,559	43,658	793	542	291	40
43,659	43,758	799	548	297	46
43,759	43,858	805	554	303	52
43,859	43,958	811	560	309	58
43,959	44,058	817	566	315	64
44,059	44,158	823	572	321	70
44,159	44,258	829	578	327	76
44,259	44,358	835	584	333	82
44,359	44,458	841	590	339	88
44,459	44,558	847	596	345	94
44,559	44,658	853	602	351	100
44,659	44,758	859	608	357	106
44,759	44,858	865	614	363	112
44,859	44,958	871	620	369	118
44,959	45,058	877	626	375	124
45,059	45,158	883	632	381	130
45,159	45,258	889	638	387	136
45,259	45,358	895	644	393	142
45,359	45,458	901	650	399	148
45,459	45,558	907	656	405	154
45,559	45,658	913	662	411	160
45,659	45,758	919	668	417	166
45,759	45,858	925	674	423	172
45,859	45,958	931	680	429	178
45,959	46,058	937	686	435	184
46,059	46,158	943	692	441	190
46,159	46,258	949	698	447	196
46,259	46,358	955	704	453	202
46,359	46,458	961	710	459	208
46,459	46,558	967	716	465	214
46,559	46,658	973	722	471	220
46,659	46,758	979	728	477	226
46,759	46,858	985	734	483	232
46,859	46,958	991	740	489	238

2002 California 2EZ Table

This table gives you credit for \$6,008 for your standard deduction, \$80 for your personal exemption credit, and \$251 for each dependent exemption you are entitled to claim. To Find Your Tax:

- Read down the column labeled "If Your Income is . . ." to find the range that includes your income from Form 540 2EZ, line 11.
- Read across the columns labeled "Number of dependents" to find the tax amount that applies to you. Enter the tax amount on Form 540 2EZ, line 12.

Caution: Do not use these tables for TeleFile, Form 540A, Form 540, or the Long or Short Form 540NR.

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
46,959	47,058	997	746	495	244	
47,059	47,158	1,003	752	501	250	
47,159	47,258	1,009	758	507	256	
47,259	47,358	1,015	764	513	262	
47,359	47,458	1,021	770	519	268	
47,459	47,558	1,027	776	525	274	
47,559	47,658	1,033	782	531	280	
47,659	47,758	1,039	788	537	286	
47,759	47,858	1,045	794	543	292	
47,859	47,958	1,051	800	549	298	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
47,959	48,058	1,057	806	555	304	
48,059	48,158	1,063	812	561	310	
48,159	48,258	1,069	818	567	316	
48,259	48,358	1,075	824	573	322	
48,359	48,458	1,081	830	579	328	
48,459	48,558	1,087	836	585	334	
48,559	48,658	1,093	842	591	340	
48,659	48,758	1,099	848	597	346	
48,759	48,858	1,105	854	603	352	
48,859	48,958	1,111	860	609	358	

If Your Income is...		Number of Dependents				
At Least	But not over	0	1	2	3	
48,959	49,058	1,117	866	615	364	
49,059	49,158	1,123	872	621	370	
49,159	49,258	1,129	878	627	376	
49,259	49,358	1,135	884	633	382	
49,359	49,458	1,141	890	639	388	
49,459	49,558	1,147	896	645	394	
49,559	49,658	1,153	902	651	400	
49,659	49,758	1,159	908	657	406	
49,759	49,858	1,165	914	663	412	
49,859	49,958	1,171	920	669	418	
49,959	50,000	1,177	926	675	424	
OVER \$50,000 YOU MUST USE FORM 540A OR FORM 540. Go to www.ftb.ca.gov						

Additional Information

Privacy Act Notice

The Franchise Tax Board considers the privacy of your tax information to be of the utmost importance.

Your Rights:

You have a right to see our records that contain your personal information, and we must tell you why we ask for your tax information and to whom we may provide that information. You also have the right to question the correctness of the information that is contained within your file.

Your Responsibility:

If you meet certain income requirements, the California Revenue & Taxation Code requires you to file a return on the forms we prescribe (See Sections 18501 and 18621). When you file these forms and related documents, you must include your social security number for identification and return processing (Section 18624).

Reasons for Information Requests:

We ask for return information so that we can administer the tax law fairly and correctly. We may request additional information to resolve audit or collection issues. It is mandatory that you furnish all requested information.

If you do not file a return, do not provide the information we ask for, or if you provide fraudulent information, you may be charged penalties and interest, and, in certain cases, you may be criminally prosecuted. Additionally, we may disallow your claimed exemptions, exclusions, credits, deductions, or adjustments. This could increase your tax liability, or delay or reduce any refund.

Information Disclosure:

We may give your tax information to the Internal Revenue Service, to income tax officials of other states, to the Multistate Tax Commission, and to certain California government agencies and officials, as provided by law. Also, as provided by law, we may give your tax information to other persons as necessary to determine your tax liability or to collect the amount of tax you owe. If you owe the Franchise Tax Board money, the amount due may be disclosed to employers, financial institutions, county recorders, vacation trust funds, process agents, or others who hold assets belonging to you.

Responsibility for the Records:

The Director of the Enterprise Data Management Bureau is responsible for maintaining the records of the Franchise Tax Board. To obtain information about your records, 1) write to: Disclosure Officer, Franchise Tax Board, PO Box 1468 Mailstop B-1, Sacramento CA 95812-1468, or 2) call: (800) 852-5711 within the United States, or (916) 845-6500 outside of the United States.

Your Rights As A Taxpayer

Our goal at the FTB is to make certain that your rights are protected so that you will have the highest confidence in the integrity, efficiency, and fairness of our state tax system. FTB Pub. 4058, California Taxpayers' Bill of Rights, includes information on your rights as a California taxpayer, the Taxpayers' Rights Advocate Program, and how you can request written advice from the FTB on whether a particular transaction is taxable. Get this publication from our Website at www.ftb.ca.gov or order using our automated toll-free phone service.

Innocent Spouse Relief

You may qualify for relief from liability for tax on a joint return if (1) there is an understatement of tax because your spouse omitted income or claimed false deductions or credits, (2) you are divorced, separated, or no longer living with your spouse, **or** (3) given all the facts and circumstances, it would be unfair to hold you liable for the tax. For more information get FTB Pub. 705, Innocent Spouse - Are You Eligible, by calling (916) 845-7072, Monday - Friday between 8 a.m. to 5 p.m.

Voting is Everybody's Business

You may register to vote if you meet these requirements:

- You are a United States citizen;
- You are a resident of California;
- You will be 18 years old by the date of the next election; and
- You are not in prison or on parole for the conviction of a felony.

You need to re-register every time you move, change your name, or wish to change political parties. In order to vote in an election, you must be registered to vote at least 15 days before that election. To obtain a Voter Registration Card, call the Secretary of State's office toll-free voter hotline at (800) 345-VOTE, or visit their Website at: www.ss.ca.gov

It's Your Right . . . Register and Vote.

Additional Information *(continued)*

Homeowner and Renter Assistance

Homeowner assistance is a once-a-year payment from the State of California based on part of the property taxes assessed and paid on your home. If eligible, you could receive up to 96% of the property taxes you paid in the prior year. In 2002, you would have qualified for this assistance if you:

- Were one of the following on December 31, 2001:
62 years of age or older, blind, or disabled; and
- Owned your home and lived in it on December 31, 2001, had total household income of \$37,119 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

Renter assistance is a once-a-year payment from the State of California based on part of the property taxes that you pay indirectly when you pay your rent. In 2002, you would have qualified for this assistance if you:

- Were one of the following on December 31, 2001:
62 years of age or older, blind, or disabled; and
- Paid \$50 or more rent per month in the prior year, had total household income of \$37,119 or less, and are a U.S. citizen, designated alien, or qualified alien when you file your claim.

The filing period for filing a 2002 claim began July 1, 2002 and ends June 30, 2003. For more information, call (800) 852-5711 or visit our Website at www.ftb.ca.gov.

Write to Us

If you write to us, be sure your letter includes your social security number, your daytime and evening telephone numbers, and a copy of the notice. Send your letter to:

FRANCHISE TAX BOARD
PO BOX 942840
SACRAMENTO CA 94240-0040

We will respond within six weeks. In some cases, we may call you to respond to your inquiry, or to ask you for additional information. **Do not attach correspondence to your tax return unless the correspondence relates to an item on your return.**

Need Assistance? We're Here To Help!

Want to e-file?

Have a question?

Want to check on your refund?

Need a tax form?



Internet Assistance

We've made significant changes to our Website in an effort to help answer questions when completing your income tax return. Come visit us at www.ftb.ca.gov to get helpful information such as:

- Getting a Customer Service Number and other tips for e-filing your tax return
- Find out if you can TeleFile
- Checking the status of your refund and account balance inquiry (NEW)
- Learn about new and more convenient methods for paying your tax
- Download tax forms and publications - sorted by year and by form number
- Access legal notices, rulings, regulations; see FTB's analysis of pending legislation; and get current law/policy information by reading Tax News Online

Information about other state agencies can be accessed through the State Agency Index located on the California State Website at www.ca.gov.

Call Us (800) 852-5711

Our customer service representatives will be happy to help you.

Monday – Friday, 7 a.m. to 8 p.m.

Saturdays, 8 a.m. to 5 p.m. (January through June)

Note: We may modify these hours without notice to meet operational needs.

Asistencia bilingüe en español

Nuestro servicio telefónico gratuito está disponible de lunes a viernes de 7 a.m. a 8 p.m. y los sábados de 8 a.m. a 5 p.m. de enero a junio. Podemos modificar este horario sin aviso previo de acuerdo a la demanda operativa.

Dentro de los Estados Unidos llame al: (800) 852-5711
(libre de cargos)

Fuera de los Estados Unidos llame al: (916) 845-6500
(cargos aplican)

Página Electrónica:
www.ftb.ca.gov

Asistencia para personas discapacitadas: Nosotros estamos en conformidad con el Acta de Americanos Discapacitados. Personas con problemas auditivos o de habla, pueden llamar al (800) 822-6268 con un aparato de telecomunicación TTY/TTD.

Assistance for persons with disabilities

We comply with the Americans with Disabilities Act. Persons with hearing or speech impairments please call TTY/TDD (800) 822-6268.



Automated Phone Service

Order tax forms and get recorded answers to your tax questions 24 hours a day, 7 days a week at no charge to you. Call us toll-free at (800) 338-0505. First select English or Spanish, then select "Personal Income Tax". Next, select "Order Forms and Publications" or "General Tax Information". Follow the recorded instructions and enter the 3-digit code, listed below, when prompted.

Code California Forms and Publications:

- 900 California Resident Income Tax Booklet (includes Form 540 and Form 540A)
- 965 Form 540 2EZ Tax Booklet
- 903 Schedule CA (540), California Adjustments
- 932 FTB 3506, Child and Dependent Care Expenses Credit
- 907 540-ES, Estimated Tax for Individuals
- 908 540X, Amended Individual Income Tax Return
- 914 California Nonresident Income Tax Booklet (includes Long and Short Form 540NR)
- 921 FTB 3519, Payment Voucher for Automatic Extension for Individuals
- 922 FTB 3525, Substitute for W-2 Wage and Tax Statement . . .
- 949 FTB 3567, Installment Agreement Request
- 946 FTB Pub. 1008, Federal Tax Adjustments and Your Notification Responsibilities
- 934 FTB Pub. 1540, California Head of Household Filing Status Information
- 943 FTB Pub. 4058, California Taxpayers' Bill of Rights

Code 2002 Federal Tax Booklets

- 902 1040 Booklet (with Schedules A, B, D, & E; Forms 1040V, EIC, and 2441)
- 904 1040A Booklet (with Schedule 1; Form EIC)
- 915 1040EZ Booklet

Code Quick answers to questions:

- 100 Do I need to file a return?
- 111 Which form should I use?
- 201 How can I get an extension to file?
- 203 What is and how do I qualify for the nonrefundable renter's credit?
- 204 I never received a Form W-2. What do I do?
- 215 Who qualifies me to use the head of household filing status?
- 619 How do I report a change of address?
- 506 How can I get information about my Form 1099-G?

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For You

Earned Income Credit (EIC)

If you earned less than \$34,178 (less than \$11,050 if you do not have any qualifying children), you may be eligible to get the EIC to reduce the federal tax you owe, or get a refund if you do not owe any federal tax. Call the IRS at (800) 829-4477 and enter topic 601 when instructed, or see your federal tax booklet for more information.

Homeowners and Renters Assistance (HRA)

This California program reimburses qualifying homeowners and renters for a portion of the property tax they paid in the prior year. See page 27 for more information.



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